

2.—From Deputy Commissioner, Tavoy District, No. 97, dated 21st May 1870, received 11th June.

3.—From Deputy Commissioner, Mergui District, No. 4, dated 28th April 1870, received 17th May.

4.—From Deputy Commissioner, Shwè-Gyeen District, No. 1 B, dated 1st May 1870, received 3rd June.

Divisional Returns.

5.—Nos. I to XIV, Local Revenue series.

6.—Nos. I to VI, Fiscal Statistical returns, including Surveys, Settlements, Landed Tenures, and Land Revenue.

91. In conclusion it must be stated that the great delay in forwarding this report, has arisen from the non-receipt of printed blank forms applied for, from the Central Gaol Press Rangoon, in April last.

APPENDIX.

No.

*COMPARATIVE STATEMENT of the amount demand of Land and other
1868-69 and 1869-70,*

1	2	3	4	5	
DISTRICT.	Area of Paddy Land on which Revenue is payable.	Amount of assessment on Paddy Land on which Revenue is payable.	Area of Garden and Orchard Land on which Revenue is payable.	Amount of assessment on Garden and Orchard Land on which Revenue is payable.	
	Acres.	Rs.	Acres.	Rs.	
Akyab ...	1868-69 ...	243,678	4,78,251	17,411	35,811
	1869-70 ...	248,059	4,88,036	17,471	35,969
	Increase ...	4,381	9,785	60	158
	Decrease ...	...	...	...	...
Northern Arakan ...	1868-69 ...	38	27	28	56
	1869-70 ..	44	31	31	63
	Increase ...	6	4	3	7
	Decrease ...	...	...	...	...
Ramree ...	1868-69 ...	70,045	1,01,021	4,852	7,195
	1869-70 ...	70,445	1,01,318	4,960	7,370
	Increase ...	400	297	108	175
	Decrease ...	...	...	...	...
Sandoway...	1868-69 ...	25,421	36,662	2,554	4,568
	1869-70 ...	25,763	37,203	2,860	4,745
	Increase ...	342	541	106	177
	Decrease ...	...	...	...	...
Total...	1868-69 ...	339,182	6,15,961	25,045	47,630
	1869-70 ...	344,311	6,26,588	25,322	48,147
	Increase ...	5,129	10,627	277	517
	Decrease ...	...	...	...	...

I.

Imperial Revenue of the several Districts in the Division of Arakan for the years omitting fractions.

6	7	8	9	10	11	12
Area of Miscellaneous cultivation on which Revenue is payable.	Amount of assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivation.	Amount of assessment on Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	Amount of Revenue demand on such Land granted under Government Rules.
Acres.	Rs.	No. of Cultivators.	Acres.	Rs.	Acres.	Rs.
3,946	8,039	3,293	8,226	3,702	6,053	8,765
3,991	8,096	3,124	7,707	3,488	6,983	9,598
45	57	...	...	...	930	833
...	...	169	519	214	...	...
10	21	505	1,010	505	...	...
10	20	570	1,140	570	...	...
...	...	65	130	65	...	...
...	1	...	...	...	...	...
3,958	5,788	2,272	5,642	2,546	829	1,118
4,086	5,975	2,305	5,687	2,574	829	1,118
128	187	33	45	28	...	...
...
3,484	5,432	976	4,341	1,573	...	...
3,767	5,893	970	4,228	1,542	...	...
283	461	...	...	...	...	...
...	...	6	115	31	...	...
11,398	19,280	7,046	19,219	8,326	6,882	9,883
11,854	19,984	6,969	18,762	8,174	7,812	10,716
456	704	...	...	...	939	833
...	...	77	457	152	...	...

DISTRICT.	13	14	15	16	
	Total area of Land cultivation on which Revenue is payable.	Total assessment on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.	
	Acres.	Rs.	Rs.	Rs.	
Akyab ...	1868-69 ...	279,314	5,84,568	6,129	...
	1869-70 ...	284,211	5,45,187	5,071	990
	Increase ...	4,897	10,619	...	990
	Decrease ...	...	...	1,058	...
Northern Arakan ...	1868-69 ...	1,086	609	...	...
	1869-70 ...	1,225	684	...	...
	Increase ...	139	75	...	...
	Decrease ...	...	...	...	...
Raimree ...	1868-69 ...	85,326	1,17,668	3,047	23,975
	1869-70 ...	86,007	1,18,355	3,328	18,484
	Increase ...	681	687	281	...
	Decrease ...	...	...	...	5,491
Sandoway ...	1868-69 ...	36,000	48,235	1,218	1,352
	1869-70 ...	36,618	49,388	1,668	685
	Increase ...	618	1,148	250	...
	Decrease ...	...	...	...	667
Total...	1868-69 ...	401,726	7,01,080	10,394	25,327
	1869-70 ...	408,061	7,13,609	9,867	26,159
	Increase ...	6,335	12,529	...	...
	Decrease ...	...	...	527	5,168

(Continued.)

17	18	19	20	21	22	23
Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c. assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of every kind assessed for Capitation tax.	Amount of demand from such persons assessed.	Customs, excise on Spirits, Timber and Miscellaneous collections.	Grand Total of Revenue demand.
Rs.	No. of Lots or Houses.	Rs.	No. of persons.	Rs.	Rs.	Rs.
...	3,992	10,686	67,095	2,74,656	7,44,425	15,70,464
...	3,934	10,583	65,469	2,61,889	4,96,081	13,19,801
...
...	58	103	1,626	12,767	2,48,344	2,50,663
...	...	...	488	2,254	201	3,064
...	...	...	706	2,610	422	3,716
...	...	...	218	356	221	652
...
134	630	1,807	30,110	1,24,892	45,219	3,16,742
106	626	1,813	30,647	1,26,565	48,125	3,16,776
...	...	6	537	1,673	2,906	34
28	4	...	...	...	...	...
...	...	...	11,455	40,519	19,803	1,11,127
...	...	...	11,617	41,105	22,083	1,14,724
...	...	...	162	586	2,280	3,597
...
134	4,622	12,493	109,148	4,42,331	8,09,648	20,01,397
106	4,560	12,396	108,439	4,32,169	5,66,711	17,55,017
...
28	62	97	709	10,152	2,42,937	2,46,380

DISTRICT.	24	25	26	27	
	Amount of Commission paid to Thoogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to close of year.	Amount of Revenue demand actually realized up to close of ensuing quarter.	
	Rs.	Rs.	Rs.	Rs.	
Akyah ...	1868-69 ...	74,259	26,663	14,11,825	15,42,059
	1869-70 ...	75,696	3,858	12,71,428	13,15,436
	Increase ...	1,437	...	...	...
	Decrease ...	...	22,805	1,40,397	2,26,623
Northern Arakan ...	1868-69 ...	54	124	2,940	2,940
	1869-70 ...	330	16	3,278	3,584
	Increase ...	276	...	338	644
	Decrease ...	...	108	...	...
Rarree ...	1868-69 ...	26,321	630	3,13,280	3,16,113
	1869-70 ...	25,859	640	3,03,110	3,16,136
	Increase ...	...	10	...	23
	Decrease ...	462	...	10,170	...
Sandoway ...	1868-69 ...	8,872	140	1,10,620	1,10,987
	1869-70 ...	8,973	58	1,14,666	1,14,666
	Increase ...	101	...	4,046	3,679
	Decrease ...	...	82	...	...
Total ...	1868-69 ...	1,09,506	27,547	18,38,665	19,72,099
	1869-70 ...	1,10,858	4,572	16,92,482	17,49,822
	Increase ...	1,352	...	...	...
	Decrease ...	...	22,985	1,46,183	2,22,277

AKYAB, }
The 24th August 1870.

(Continued.)

28		
Balance of Revenue demand due on the 30th June of each year, exclusive of Remissions recommended in column 25.	Remarks and explanation of any balance remaining due on.	
<p style="text-align: right;">Rs.</p> <p style="text-align: right;">1,742</p> <p style="text-align: right;">507</p> <p>...</p> <p>...</p> <p style="text-align: right;">97</p> <p>...</p> <p>...</p> <p>...</p> <p>...</p> <p>...</p> <p>...</p> <p>...</p>	<p style="text-align: right;">28</p> <p style="text-align: right;">24</p> <p style="text-align: right;">20,01,425</p> <p style="text-align: right;">17,55,041</p> <p style="text-align: center;">{ 1868-69 1869-70</p> <p style="text-align: center;">{ 1868-69 1869-70</p>	<p style="text-align: right;">5 10</p> <p style="text-align: right;">8 6</p> <p style="text-align: right;">5 10</p> <p style="text-align: right;">8 6</p> <p style="text-align: center;">The total of fractions was for</p> <p style="text-align: center;">Making a Grand total for....</p>
<p style="text-align: right;">1,742</p> <p style="text-align: right;">604</p> <p>...</p> <p style="text-align: right;">1,138</p>	<p>NOTE.</p>	

J. F. J. STEVENSON,
Commissioner of Arakan.

No. II.

RETURN of Customs, Excise, Timber, and Miscellaneous Taxes collected in the several Districts of the Arakan Division for the year 1869-70, being detail of Column 22 of the Comparative Statement, omitting fractions.

Number.	Items of Revenue.	CHIEF TOWN OR DISTRICT AND AMOUNT.					
		Town of Akyab.	Akyab District.	Northern Arakan.	Ramree District.	Sandoway District.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Abkaree including net profit on the sale of Opium.	1868-69.. 70,831	18,805	80	26,195	10,562	1,26,423
		1869-70.. 38,240	15,154	60	28,295	12,565	1,27,314
2	Sea Customs including fines, confiscations, &c.	1868-69.. 5,49,558	0	0	450	0	5,50,008
		1869-70.. 2,97,857	0	0	0	0	2,97,857
3	Inland Frontier, do. do.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
4	Forest, Timber Revenue and proceeds of unclaimed timber, &c. ...	1868-69.. 0	1,305	0	1,674	1,286	4,265
		1869-70.. 0	369	0	1,816	1,523	3,208
5	Fines, Forfeitures, &c.	1868-69.. 3,409	9,990	161	4,674	1,828	20,062
		1869-70.. 3,372	12,642	342	4,837	1,595	22,788
6	Unclaimed property sold.	1868-69.. 228	539	0	345	42	1,164
		1869-70.. 151	852	0	67	113	1,183
7	Fees on Civil and Criminal Process. .	1868-69.. 88	817	0	638	396	1,879
		1869-70.. 0	0	0	83	87	170
8	Premium on Bills.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
9	Gains by Remittance of Coins or bullion to the Mint.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	10	0	0	10
10	Savings from pay of Establishment. .	1868-69.. 0	0	20	0	0	20
		1869-70.. 0	0	0	0	0	837
11	Marine receipts credited to Government.	1868-69.. 827	0	0	0	0	825
		1869-70.. 825	0	0	0	0	825
12	Miscellaneous.	1868-69.. 6,597	604	0	657	1,171	9,029
		1869-70.. 3,535	483	0	663	965	5,666
13	Karen Chiefs Tribute.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
14	Postage Stamps.	1868-69.. 13,690	0	0	394	239	14,323
		1869-70.. 12,013	0	0	367	284	12,664
15	Stamps in Civil Suits, Law papers. .	1868-69.. 41,258	11,834	0	8,557	3,981	65,630
		1869-70.. 46,598	15,590	0	9,271	4,234	75,693
16	Certificate Tax.	1868-69.. 7,815	6,220	0	1,635	358	16,028
		1869-70.. 0	0	0	0	0	0
17	Income Tax.	1868-69.. 0	0	0	0	0	0
		1869-70.. 8,555	6,845	0	3,226	697	19,323
	Total.	1868-69.. 6,94,311	50,114	201	45,219	19,803	8,09,648
		1869-70.. 4,41,146	54,935	422	48,125	22,083	5,06,711

NOTE.—The amount of fractions was for 1868-69 .. 16 6 5
1869-70 .. 13 1 11

Number.	Local Taxes not included in the Imperial Revenue.	Town of Akyab.	District of Akyab.	District of N. A.	District of Ramree.	District of Sandoway.	Total.
1	Port Fund credited to Local Funds. .	1868-69. 33,105	0	0	387	0	33,492
		1869-70. 24,395	0	0	76	0	24,471
2	Municipal Fund.	1868-69. 16,265	0	0	938	992	18,195
		1869-70. 15,351	0	0	5,716	1,818	22,885
3	Bazaar Fund.	1868-69. 2,723	2,700	0	5,569	1,277	12,269
		1869-70. 0	1,319	0	0	0	1,319
4	District Cattle Market and Pound Fund.	1868-69. 0	4,119	0	186	75	4,380
		1869-70. 0	0	0	0	0	0
5	District Ferry Fund.	1868-69. 0	2,888	0	1,223	133	4,244
		1869-70. 0	0	0	0	0	0
6	Dispensary Fund.	1868-69. 541	0	0	465	0	1,006
		1869-70. 184	0	0	131	0	315
7	Land Sale and Rent Fund.	1868-69. 201	0	0	0	0	201
		1869-70. 473	19,856	0	6,259	2,777	29,365
8	Five per cent Cess Fund.	1868-69. 412	51,283	0	6,014	2,559	40,268
		1869-69. 0	0	0	0	0	0
9	District Fund.	1868-69. 0	6,447	0	1,200	82	7,729
		1869-70. 0	0	0	0	0	0
	Total.	1868-69. 52,750	29,563	0	14,693	5,254	1,02,260
		1869-70. 40,900	39,049	0	13,471	4,459	97,879

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

NOTE.—The amount of fractions was for 1868-69 .. 0 0 7
1869-70 .. 6 5 9

AKYAB,
The 24th August 1870.

J. F. J. STEVENSON,
Commissioner of Arakan.

No. I.

COMPARATIVE STATEMENT of the amount demand of Land and other Imperial Revenue of the several Districts in the Division of Pegu for the years 1868-69 and 1869-70, omitting fractions.

1 DISTRICT.	2 Area of Paddy Land on which Revenue is payable.	3 Amount of assessment on Paddy Land on which Revenue is payable.	4 Area of Garden and Orchard Land on which Revenue is payable.	5 Amount of assessment of Garden and Orchard Land on which Revenue is payable.
	Acres.	Rs.	Acres.	Rs.
Rangoon ...	1868-69 ...	386,950	15,667	38,683
	1869-70 ...	397,858	16,167	38,978
	Increase ...	10,908	500	295
	Decrease ...	...	...	...
Bassein ...	1868-69 ...	212,101	4,820	10,971
	1869-70 ..	210,811	4,179	10,408
	Increase ...	...	...	...
	Decrease ...	1,290	641	563
Myanoung..	1868-69 ...	204,495	8,822	21,621
	1869-70 ...	209,725	9,240	22,737
	Increase ...	5,230	418	1,116
	Decrease ...	...	...	...
Prome ...	1868-69 ...	200,155	14,317	43,193
	1869-70 ...	202,095	14,618	43,363
	Increase ...	1,940	301	170
	Decrease ...	...	...	...
Toungoo ...	1868-69 ...	29,567	1,080	2,024
	1869-70 ...	30,393	1,179	2,120
	Increase ...	826	99	96
	Decrease ...	...	...	...
Total...	1868-69 ...	1,033,268	44,706	1,16,492
	1869-70 ...	1,050,882	45,382	1,17,606
	Increase ...	17,614	677	1,114
	Decrease ...	...	...	...

DISTRICT.	6	7	8	9	
	Area of Miscellaneous cultivation on which Revenue is payable.	Amount of assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivator.	
	Acres.	Rs.	Number.	Acres.	
Rangoon ...	1868-69 ...	5,136	8,010	1,209	2,418
	1869-70 ...	3,639	7,487	1,221	2,442
	Increase ...	...	...	12	24
	Decrease ...	1,497	523	...	...
Bassein ...	1868-69 ...	3,708	4,791	1,074	2,148
	1869-70 ...	2,658	4,095	1,283	2,566
	Increase ...	...	...	209	418
	Decrease ...	1,050	696	...	...
Myanoung..	1868-69 ...	18,729	30,729	2,430	4,860
	1869-70 ...	24,486	39,664	2,544	5,088
	Increase ...	5,757	8,935	114	228
	Decrease ...	...	...	...	...
Prome ...	1868-69 ...	12,827	12,355	19,040	38,080
	1869-70 ...	14,319	13,712	20,013	40,026
	Increase ...	1,492	1,357	973	1,946
	Decrease ...	...	...	...	...
Toungoo ...	1868-69 ...	2,114	2,639	1,923	3,846
	1869-70 ...	2,062	2,571	1,828	3,656
	Increase ...	...	...	...	...
	Decrease ...	52	68	95	190
Total...	1868-69 ...	42,514	58,524	25,676	51,352
	1869-70 ...	47,164	67,529	26,889	53,778
	Increase ...	4,650	9,005	1,213	2,426
	Decrease ...	...	...	...	...

DISTRICT.	17	18	19	20	
	Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c. assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of every kind assessed for Capitation tax.	
	Rs.	Number.	Rs.	Number.	
Rangoon ...	1868-69 ...	110	6,621	63,653	73,503
	1869-70 ...	110	6,672	67,108	74,709
	Increase ...	...	51	3,455	1,206
	Decrease ...	...	...	...	...
Bassein ...	1868-69 ...	885	3,358	13,739	67,709
	1869-70 ...	885	3,529	13,383	70,218
	Increase ...	...	171	...	2,509
	Decrease ...	...	...	356	...
Myanoug. ...	1868-69 ...	455	1,094	5,467	89,024
	1869-70 ...	378	1,068	5,081	92,716
	Increase ...	...	...	...	3,692
	Decrease ...	77	26	386	...
Prome ...	1868-69 ...	...	6,891	25,724	78,856
	1869-70 ...	...	6,996	26,694	80,627
	Increase ...	...	105	970	1,771
	Decrease ...	...	...	...	...
Toungoo ...	1868-69 ...	119	1,928	8,215	12,987
	1869-70 ...	122	1,944	8,252	13,418
	Increase ...	3	16	37	431
	Decrease ...	...	...	...	...
Total...	1868-69 ...	1,569	19,892	1,16,798	322,079
	1869-70 ...	1,495	20,209	1,20,518	331,688
	Increase ...	...	317	3,720	9,609
	Decrease ...	74	...	...	...

RANGOON, }
The 1st April 1870. }

(Continued.)

21	22	23	24	25	26	27	28
Amount of demand from such persons assessed.	Customs, excise on Spirits, Timber and Miscellaneous collections, Vide Statement II.	Grand Total of Revenue demand.	Amount of Commission paid to Theogreces on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue actually realized up to 30th June 1870.	Amount of Revenue actually realized up to 31st March 1870.	Balance of Revenue demand due on 30th June 1869, exclusive of Remissions recommended in column 25.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,19,669	27,93,592	42,87,692	82,780	31,945	40,41,471	42,44,818	10,929
3,24,639	22,09,833	37,29,661	84,068	23,547	35,10,948	36,47,095	59,019
4,970	...	...	1,288	...	...	...	48,090
...	5,83,759	5,58,031	...	8,398	5,30,523	5,97,723	...
2,98,080	4,18,806	12,55,661	58,585	19,566	9,56,466	12,32,629	3,466
3,09,429	3,64,895	11,84,541	57,603	925	10,87,920	11,80,540	3,076
11,349	...	...	...	...	1,31,454	...	...
...	53,911	71,120	982	18,641	...	52,089	390
3,94,563	81,725	9,41,679	61,703	25,933	9,15,746	9,15,746	...
4,08,870	75,200	9,85,500	64,346	9,183	9,76,317	9,76,317	...
14,307	...	43,821	2,643	...	60,571	60,571	...
...	6,525	...	...	16,750	...	...	...
3,07,846	1,75,657	7,97,658	60,531	4,535	7,92,177	7,93,123	...
3,14,175	1,68,383	8,03,255	61,391	47,012	7,39,643	7,56,243	...
6,329	...	5,597	860	42,477	...	...	...
...	7,274	...	...	...	52,534	36,880	...
42,542	36,670	1,57,244	8,082	3,638	1,53,606	1,53,606	...
44,017	59,233	1,52,036	8,230	2,065	1,49,734	1,49,971	...
1,475	...	...	148	...	...	...	...
...	7,437	5,208	...	1,573	3,872	3,635	...
13,62,700	35,36,450	74,39,934	2,71,681	85,617	68,59,466	73,39,922	14,395
14,01,130	28,77,544	68,54,993	2,75,638	82,732	64,64,562	67,10,166	62,095
38,430	...	...	3,957	...	...	...	47,700
...	6,58,006	5,84,941	...	2,885	3,94,904	6,29,756	...

R. D. ARDAGH,
Commissioner of Pegu.

Revenue Balances outstanding on the 1st of April 1870.

District.	Land Revenue.	Fisheries.	Salt.	Land assessment in lieu of Capitation Tax.	Capitation Tax.	Abkaree.	Income Tax.	Total.
Rangoon ...	1,03,837	38,555	4,880	1,159	3,995	36,000	6,740	1,95,166
Bassein ...	76,055	10,679	6,346	...	...	...	2,616	95,696
Myanong ...	...	...	...	...	...	...	...	...
Prome ...	15,138	...	...	60	...	...	1,402	16,600
Toungoo ...	237	...	...	...	...	...	...	237
Total.....	1,95,267	49,234	11,226	1,219	3,995	36,000	10,758	3,07,699

Revenue Balances outstanding on the 30th of June 1870.

District.	Land Revenue.	Fisheries.	Salt.	Land assessment in lieu of Capitation Tax.	Capitation Tax.	Abkaree.	Income Tax.	Total.
Rangoon ...	3,512	15,895	815	26	1,042	36,000	1,729	* 59,019
Bassein ...	63	2,500	513	...	...	...	...	3,076
Myanong ...	...	...	...	...	...	...	...	...
Prome ...	...	...	...	...	...	...	...	...
Toungoo ...	...	...	...	...	...	...	...	...
Total.....	3,575	18,395	1,328	26	1,042	36,000	1,729	62,095

* The Balance of the Rangoon District had been reduced to 15,421 on the 31st July, and to 13,966 (vide Deputy Commissioner's Report) on the 31st August (exclusive of Abkaree.)

No. II.

RETURN of Customs, Excise, Timber, and Miscellaneous Taxes collected in the several Districts of Pegu Division for the year 1869-70, being detail of Column 22 of the Comparative Statement.

Number.	Items of Revenue.	CHIEF TOWN OR DISTRICT AND AMOUNT.						
		Town of Ran-goon.	Ran-goon.	Basseln.	Myan-oung.	Prome.	Toun-goo.	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Abkaree including net profit on the sale of Opium (Demand)	1868-69.. 0	5,29,710	45,983	8,846	72,277	34,861	6,91,677
	1869-70..	0	3,77,299	47,830	8,485	72,038	30,101	5,35,753*
2	Sea Customs including fines, confiscations, &c.	1868-69.. 0	18,78,488	8,05,414	0	0	0	21,78,902
	1869-70..	0	18,78,955	2,45,696	0	0	0	16,24,651
3	Inland Frontier, do. do.	1868-69.. 0	0	0	0	0	0	0
	1869-70..	0	0	0	0	0	0	0
4	Forests, Timber Revenue and proceeds of unclaimed timber.	1868-69.. 0	0	0	0	0	0	0
	1869-70..	0	0	0	0	0	0	0
5	Fines, Forfeitures, &c.	1868-69.. 11,669	15,855	12,461	28,106	29,476	4,572	1,02,139
	1869-70..	19,852	15,896	13,893	25,521	26,789	4,795	1,06,746
6	Unclaimed property sold....	1868-69.. 0	505	295	298	2,012	401	3,511
	1869-70..	0	703	375	550	998	0	2,626
7	Fees on Civil and Criminal Processes	1868-69.. 1,228	0	2,107	1,353	1,375	302	6,365
	1869-70..	0	0	622	53	0	160	835
8	Premium on Bills (Money Order)	1868-69.. 0	0	312	335	1	0	648
	1869-70..	0	0	251	0	3	0	254
9	Gains by Remittance of Coins or bullion to the Mint....	1868-69.. 0	0	0	0	0	0	0
	1869-70..	0	0	0	0	0	0	0
10	Savings from pay of Establishments	1868-69.. 0	0	35	324	509	0	868
	1869-70..	0	0	0	240	125	0	365
11	Marine receipts credited to Government.	1868-69.. 0	31,665	5,811	0	0	0	37,476
	1869-70..	0	0	0	0	0	0	0†
12	Miscellaneous	1868-69.. 0	283	1,265	45	6,571	2,060	10,224
	1869-70..	0	218	104	0	516	1,492	2,330
13	Karen Chiefs Tribute.	1868-69.. 0	0	0	0	0	2,977	2,977
	1869-70..	0	0	0	0	0	2,977	2,977
14	Postage Stamps (including Telegraph Stamps)	1868-69.. 0	66,283	2,602	958	3,606	2,461	75,910
	1869-70..	0	1,10,508	3,824	2,530	11,681	2,537	1,31,086
15	Stamps in Civil Suits, Law papers, &c.	1868-69.. 0	2,15,977	34,545	35,991	54,390	16,164	3,57,967
	1869-70..	0	2,08,087	42,300	29,746	45,666	13,792	3,39,491
16	Certificate Tax, demand....	1868-69.. 0	46,929	7,976	5,469	5,440	2,872	68,686
	1869-70..	0	98,315	10,000	8,075	10,667	3,379	1,30,436
	Total	1868-69.. 12,897	27,80,695	4,18,806	81,725	1,75,657	66,670	35,36,454
	1869-70..	19,852	21,89,981	3,64,895	75,200	1,68,383	59,233	28,77,544

* Exclusive of Rs. 27,450 for Wholesale and Retail licenses in 1869-70.

† Not under Commissioner now.

Local Taxes not included in the Imperial Revenue.

Items.	CHIEF TOWN OR DISTRICT AND AMOUNT.						
	Town of Ran-goon.	Ran-goon.	Basseln.	Myan-oung.	Prome.	Toun-goo.	Total.
	Port Fund credited to Local Fund	1868-69.. 1,14,991	0	16,401	0	0	0
1869-70..	0	0	0	0	0	0	0
Municipal Fund	1868-69.. 86,750	4,526	19,088	20,165	38,057	79,384	1,78,970
1869-70..	88,731	4,613	22,728	19,538	40,125	9,951	1,80,686
Bazaar Rent	1868-69.. 0	114	14,157	16,191	41,720	17,330	90,012
1869-70..	0	186	15,937	21,529	40,989	12,760	91,394
Ferries	1868-69.. 0	1,670	1,000	3,334	272	1,653	7,929
1869-70..	0	1,284	1,340	4,888	540	1,551	9,603
Rent on Town Lots	1868-69.. 69,313	0	0	0	0	0	69,313
1869-70..	61,576	0	0	0	0	0	61,576
Sale of Town Lands	1868-69.. 73,910	0	30	0	3,268	0	77,208
1869-70..	28,864	0	0	0	589	0	29,453
At 5 per cent Local Cess	1868-69.. 0	42,869	25,150	13,315	17,202	2,091	1,00,627
1869-70..	0	37,039	24,689	15,439	13,776	1,918	92,861
Miscellaneous	1868-59.. 0	3,062	6,319	1,025	4,320	567	15,293
1869-70..	0	2,446	1,726	941	1,691	701	7,505
Total..	1868-69.. 3,44,984	52,241	82,145	54,030	1,04,839	82,525	6,70,744
1869-70..	1,74,171	45,568	66,420	62,335	97,763	26,881	4,73,078

* Not under Commissioner now.

Land Sale not included in the Regular Revenue.

	Rangoon Town.	Prome Town.
1867-68	87,254	2,165
1868-69	25,781	3,298
1869-70*	27,220	589

No. I.

COMPARATIVE STATEMENT of the amount demand of Land and other Imperial Revenue of the several Districts in the Division of Tenasserim for the years 1868-69 and 1869-70, omitting fractions.

1		2	3	4	5
DISTRICT.		Area of Paddy Land of which Revenue is payable.	Amount of assessment on Paddy Land on which Revenue is payable.	Area of Garden and Orchard Land on which Revenue is payable.	Amount of assessment on Garden and Orchard Land on which Revenue is payable.
		Acres.	Rs.	Acres.	Rs.
Amherst	1868-69 ...	161,345	2,78,540	21,675	50,383
	1869-70 ...	170,460	2,97,360	22,402	52,107
	Increase ...	9,115	18,820	727	1,724
	Decrease ...	...	...	...	...
Tavoy	1868-69 ...	42,700	67,863	9,918	20,221
	1869-70 ...	42,001	66,839	10,300	20,836
	Increase ...	...	...	382	615
	Decrease ...	699	1,024	...	...
Mergui	1868-69 ...	24,347	33,431	7,152	15,347
	1869-70 ...	24,787	34,554	7,286	15,587
	Increase ...	440	1,123	134	240
	Decrease ...	...	...	...	...
Shwè-gyeen	1868-69 ...	42,826	32,597	5,822	5,822
	1869-70 ...	44,099	33,958	5,905	5,905
	Increase ...	1,273	1,361	83	83
	Decrease ...	...	...	...	...
Total...	1868-69 ...	271,218	4,12,431	44,567	91,773
	1869-70 ...	281,347	4,32,711	45,893	94,435
	Increase ...	10,129	20,280	1,326	2,662
	Decrease ...	...	...	...	...

DISTRICT.	6	7	8	9	
	Area of Miscellaneous cultivation on which Revenue is payable.	Amount of assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivator.	
	Acres.	Rs.	Number.	Acres.	
Amherst	1868-69 ...	4,294	6,277	3,590	7,180
	1869-70 ...	3,510	5,668	3,851	7,702
	Increase ...	...	...	261	522
	Decrease ...	784	609	...	...
Tavoy	1868-69 ...	406	316	2,994	5,988
	1869-70 ...	503	410	3,794	7,588
	Increase ...	97	94	800	1,600
	Decrease ...	...	...	...	...
Mergui	1868-69 ...	277	148	2,768	5,536
	1869-70 ...	292	153	3,209	6,418
	Increase ...	15	5	441	882
	Decrease ...	...	...	...	...
Shwè-gyeen	1868-69 ...	2,264	1,427	10,846	21,692
	1869-70 ...	1,866	1,273	11,241	22,482
	Increase ...	...	...	395	790
	Decrease ...	398	154	...	...
Total	1868-69 ...	7,241	8,168	20,198	40,396
	1869-70 ...	6,171	7,504	22,095	44,190
	Increase ...	...	...	1,897	3,794
	Decrease ...	1,070	664	...	...

DISTRICT.	17	18	19	20
	Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c. assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of every kind assessed for Capitation tax.
	Rs.	Number of Lots or Houses.	Rs.	Number of Persons.
Amherst ...	1868-69 ...	417	...	38,386
	1869-70 ...	482	...	39,152
	Increase ...	65	...	766
	Decrease ...	...	...	...
Tavoy ...	1868-69 ...	3,900	...	13,704
	1869-70 ...	3,900	...	14,270
	Increase ...	...	...	566
	Decrease ...	...	...	...
Mergui ...	1868-69 ...	1,027	...	9,340
	1869-70 ...	1,011	...	9,730
	Increase ...	...	...	390
	Decrease ...	16	...	...
Shwé-gyeen ...	1868-69 ...	2,055	...	28,113
	1869-70 ...	2,290	...	28,347
	Increase ...	235	...	234
	Decrease ...	...	...	...
Total...	1868-69 ...	7,399	...	89,543
	1869-70 ...	7,683	...	91,499
	Increase ...	284	...	1,956
	Decrease ...	...	...	...

(Continued.)

21	22	23	24	25	26
Amount of demand from such persons assessed.	Customs, excise on Spirits, Timber and Miscellaneous collections.	Grand Total of Revenue demand.	Amount of Commission paid to Thoogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to 31st March 1870.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,61,813	5,60,648	10,85,929	32,494	24,530	7,95,506
1,65,522	5,46,525	10,97,085	42,190	5,641	9,09,857
3,709	...	11,156	9,696	...	...
...	14,123	...	...	18,889	...
44,843	44,194	1,93,894	13,541	1,759	1,87,049
46,380	47,083	1,98,501	14,161	823	1,90,778
1,537	2,889	4,607	620	...	...
...	...	...	...	936	...
23,833	46,230	1,33,140	7,789	406	1,32,239
24,515	44,803	1,33,882	8,002	114	1,29,881
682	...	742	213	...	...
...	1,427	...	...	292	...
92,337	23,033	2,40,672	14,030	3,490	2,21,151
93,814	27,883	2,52,634	14,520	2,409	2,40,298
1,477	5,850	11,962	430	...	...
...	...	...	...	1,081	...
3,22,826	6,73,105	16,53,635	67,914	30,185	13,85,945
3,30,231	6,66,294	16,82,102	78,873	8,987	14,70,814
7,405	...	28,467	10,957	...	1,34,869
...	6,811	...	...	21,198	...

DISTRICT.	27		28		Remarks; and explanation of any balance remaining due on 31st July.
	Amount of Revenue demand actually realized up to the 30th June 1870.		Balance of Revenue demand due on 30th June 1870, exclusive of Remissions recommended in column 25.		
	Rs.	Rs.	Rs.	As. P.	
Amherst	1868-69 ...	10,47,625	13,774	7	NOTE.—The total of fractions was in 1868-69 { 1869-70 { 1868-69 { 16,58,657 1869-70 { 16,82,122
	1869-70 ...	10,89,683	1,761	8	
	Increase ...	...	...	22
	Decrease ...	...	...	20
Tavoy	1868-69 ...	1,89,789	...	13	Making a grand total for
	1869-70 ...	1,97,678	...	8	
	Increase ...	...	...	2
	Decrease ...	...	...	7
Mergui	1868-69 ...	1,32,734	...	8	Making a grand total for
	1869-70 ...	1,33,768	...	16	
	Increase ...	...	...	5
	Decrease ...	...	...	8
Shwè-gyeen	1868-69 ...	2,36,327	855	...	Making a grand total for
	1869-70 ...	2,50,225	...	...
	Increase ...	...	...	...
	Decrease ...	...	...	...
Total...	1868-69 ...	16,06,475	16,975	...	Making a grand total for
	1869-70 ...	16,71,354	1,761	...	
	Increase ...	64,879	...	...
	Decrease ...	...	15,214	...

MAULMAIN,
The 31st August 1870. }

D. BROWN,
Commissioner of Tenasserim.

No. II.

RETURN of Customs, Excise, Timber, and Miscellaneous Taxes collected in the several Districts of the Tenasserim Division for the year 1869-70, being detail of Columns 22 of the Comparative Statement, omitting fractions.

Number.	Items of Revenue.	CHIEF TOWN OR DISTRICT AND AMOUNT.					
		Town of Maul-main.	District Am-herst.	District Tavoy.	District Mergui.	District Shwe-gyeen.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Abkaree including net profit on the sale of Opium.	1868-69.. 2,27,075	12,855	11,267	29,106	3,440	2,92,743
		1869-70.. 2,36,100	9,190	13,511	29,246	4,122	2,92,069
2	Sea Customs, including Fines, Confiscations, &c.	1868-69.. 1,44,216	0	22,251	4,348	0	1,70,815
		1869-70.. 1,22,670	0	21,286	4,530	0	1,48,486
3	Inland Frontier do. do.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
4	Forests, Timber Revenue and proceeds of unclaimed timber, &c.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
5	Fines and Forfeitures, &c.	1868-69.. 14,155	6,530	1,726	2,914	2,492	27,817
		1869-70.. 8,559	6,567	2,078	1,875	3,728	22,807
6	Unclaimed property sold.	1868-69.. 742	100	0	13	0	852
		1869-70.. 177	886	0	0	0	1,063
7	Fees on Civil processes.	1868-69.. 4,066	795	212	406	1,150	6,638
		1869-70.. 4,860	0	0	0	220	5,080
8	Premium on bills.	1868-69.. 0	0	0	176	0	176
		1869-70.. 0	0	0	141	0	141
9	Gains by Remittance of Coin or bullion to the Mint.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
10	Savings from pay of Establishments.	1868-69.. 0	0	0	0	142	142
		1869-70.. 0	0	0	0	307	307
11	Marine Receipts credited to Government.	1868-69.. 24,554	0	0	541	0	25,125
		1869-70.. 13,716	0	6	476	0	14,198
12	Miscellaneous.	1868-69.. 976	0	988	1,996	2,654	6,614
		1869-70.. 1,597	0	317	1,785	90	3,789
13	Karen Chiefs' Tribute.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
14	Postage Stamps.	1868-69.. 14,334	0	265	272	792	15,663
		1869-70.. 23,603	0	690	518	2,319	27,130
15	Stamps in Civil Suits, Law Papers, &c.	1868-69.. 81,188	7,289	6,805	6,000	10,729	1,12,011
		1869-70.. 93,918	5,835	8,368	5,890	16,298	1,30,309
16	Income Tax demand during the official years (from 1st April to 31st March.)	1868-69.. 10,707	1,036	680	461	625	13,509
		1869-70.. 15,572	3,275	1,027	342	799	21,015
	Total.	1868-69.. 5,32,043	28,605	44,194	46,230	22,083	6,73,105
		1869-70.. 5,20,772	25,753	47,083	44,803	27,883	6,66,294

NOTE.—The total of fractions was for 1868-69... .. 19 9 1
 1869-70... .. 19 0 5
 Making a grand total of in 1868-69... .. 6,73,124 9 1
 1869-70... .. 6,66,311 0 5

RETURN of Local Taxes.

Number.	Local Taxes not included in the Imperial Revenue.	CHIEF TOWN OR DISTRICT AND AMOUNT.					
		Town of Maul-main.	District Am-herst.	District Tavoy.	District Mergui.	District Shwe-gyeen.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Port Funds credited to Local Funds.	1868-69.. 49,059	0	0	0	0	49,059
		1869-70.. 36,371	0	0	0	0	36,371
2	Municipal Fund.	1868-69.. 60,929	1,690	10,332	8,129	6,779	87,859
		1869-70.. 59,786	1,124	9,929	7,995	5,798	84,632
3	Town Fund.	1868-69.. 0	902	198	90	11,854	13,044
		1869-70.. 0	656	248	41	11,161	12,106
4	District Fund.	1868-69.. 0	1,959	257	0	0	2,216
		1869-70.. 0	2,336	236	0	400	2,972
5	5 per Cent Cess Fund.	1868-69.. 0	9,346	4,612	3,083	5,447	22,488
		1869-70.. 0	22,771	4,766	3,173	6,055	36,765
6	Sale of Town Lands.	1868-69.. 0	0	0	0	0	0
		1869-70.. 0	0	0	0	0	0
	Total.	1868-69.. 1,09,988	13,897	15,399	11,302	24,080	1,74,666
		1869-70.. 96,157	26,887	15,179	11,309	23,414	1,72,846

The total of fractions for Local Funds was for 1868-69... .. 10 7 9
 1869-70... .. 10 5 11
 Making a grand total of in 1868-69... .. 1,74,675 7 10
 1869-70... .. 1,72,856 0 5

MAULMAIN, }
 The 31st August 1870. }

D. BROWN,
 Commissioner of Tenasserim.

British Burma.
REVENUE DEPARTMENT.

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR
1870-71.



RANGOON:
PRINTED AT THE SECRETARIAT PRESS.
1872.

RESOLUTION
ON THE
REVENUE REPORTS,
OF
BRITISH BURMA,
FOR THE YEAR
1870-71.

Dated Rangoon the 20th May 1872.

THE gross imperial taxation levied throughout the province of British Burma in 1870-71, amounted to Rs. 123,20,665 ; whilst that in the year preceding aggregated Rs. 114,91,622, the increase being Rs. 8,29,043. The total receipts under the same heads in 1860-61 were only Rs. 87,78,049, consequently during the decade the imperial revenues have increased by Rs. 35,42,616. The following statement gives the details of the last two years :—

Aggregate of Imperial taxation.

Details of Imperial revenues for last two years.

Items of Revenue.	Demand for 1860-70.	Demand for 1870-71.	Increase in 1870-71 over 1860-70.	Decrease in 1870-71 over 1860-70.		
1. Land	31,64,797	27,53	33,19,441	26,94	1,54,544	..
2. Capitation Tax	21,63,530	18,82	22,11,054	17,94	47,524	..
3. House tax and Land Assessment in lieu of Capitation tax in towns	1,32,914	1,17	1,35,933	1,10	3,019	..
4. Fisheries, Sea and Inland	6,19,937	5,39	6,60,846	5,26	40,849	..
5. Salt Excise	91,041	79	51,437	41	..	39,604
6. Customs	20,70,994	18,03	28,48,030	23,11	7,77,036	..
7. Excise on Spirit, Opium, &c	9,55,036	8,32	9,87,814	8,02	32,775	..
8. Stamps	7,16,367	6,24	6,79,690	5,52	..	30,677
9. Income tax	1,70,774	1,49	2,12,293	1,72	41,519	..
10. Marine including Coast Light dues	71,072	62	55,845	46	..	15,227
11. All other Items	1,91,630	1,66	2,20,096	1,79	28,457	..
	103,48,161		113,82,476		11,25,823	91,598
12. Forest Revenue, including Excise on Timber	9,84,876	8,57	8,18,124	6,65	..	1,66,751
13. Jail manufactures	1,53,918	1,33	1,15,128	0,94	..	38,790
14. School Fees	4,668	04	4,937	04	269	..
Total	114,91,622	100,00	123,20,665	100,00	11,28,022	2,97,049

Net revenue
after deducting
remissions.

2. From these sums however, must be deducted certain remissions made in 1869-70 amounting to Rs. 96,682, and applied for during the year 1870-71 amounting to Rs. 80,464. The net revenue for the first named year was therefore Rs. 113,94,990 and for the last named Rs. 122,40,201, giving a net increase in the year of report of Rs. 8,45,211 or 7.41 per cent, which may be considered very satisfactory. These amounts divided over a population of 2,463,484 souls in 1869-70 and 2,491,736 in 1870-71, give an incidence of Rs. 4-10-0 per head in the former year, and Rs. 4-14-7 per head in the latter.

Incidence of
taxation.

Increase of
revenue under
control of Com-
missioners.

3. It will be observed that the revenue under the control of the Commissioners of divisions—that is to say, excluding the Forest, Jail, and Education Departments—shows the large increase of Rs. 10,34,315, every item having improved with the exception of Salt, Stamps and Marine. The decrease in the excise on Salt however, was more than made up by increased collections on imported salt in the Customs Department. What may be termed the *Territorial* revenue *viz* :—Land, Capitation, House and Fishery taxes—increased to the extent of four per cent; whilst Customs and Excise show an improvement equal to 26.76 per cent.

Collections of
revenue.

4. The collections on account of the net revenue of the year of report up to the 31st of March 1871, amounted to Rs. 114,12,550, and up to the end of June following to Rs. 121,89,010. The balance outstanding on the 1st of July 1871 was therefore Rs. 51,191, of which Rs. 1,100 were uncollected in the Arakan division, Rs. 27,232 in Pegu, and Rs. 22,859 in Tenasserim. Prior to the submission of the Commissioners' reports, the balances outstanding in the Arakan and Tenasserim divisions had been realized with the exception of a few rupees, but in the Pegu division the realizations were apparently scarcely so satisfactory. The whole of the balances have however, since been realized; and the Chief Commissioner considers that much credit is due to the district Officers for the expeditious and efficient manner

in which the revenue has been collected. The percentage of collections up to the 30th of June 1871 on the net demand for the year of report was 99.58, against a percentage of 99.43 in the previous year.

Per centage of Collections.

5. Of the revenue realized under the control of the Commissioners of divisions *viz.*, Rs. 102,51,529 in 1869-70 and Rs. 113,02,012 in 1870-71, the several districts of the province contributed the following proportions:—

Revenue of the several districts.

Districts.	1869-70.		1870-71.		Increase.	Decrease.	Population in 1870-71.	Incidence per head for 1870-71.
Akyab.....	13,16,503	12.84	17,08,787	15.12	3,92,284	..	268,112	6 5 10
N. Arakan...	3,700	.03	3,800	.03	100	..	7,062	0 8 7
Ramree....	8,16,136	8.08	3,10,724	2.75	..	5,412	120,234	2 6 5
Sandoway...	1,14,666	1.12	1,15,069	1.02	..	..	48,467	2 6 0-
Rangoon....	37,60,401	36.69	41,92,058	37.99	4,31,657	..	353,312	11 15 5
Bassein....	11,83,616	11.54	11,86,159	10.49	2,543	..	394,683	3 14 3
Myanong...	9,76,317	9.52	10,75,869	9.52	99,492	..	425,323	2 7 6
Prome.....	5,30,328	5.17	5,56,023	4.91	24,695	..	251,455	2 3 3
Thayot....	2,25,815	2.21	2,01,315	2.32	35,502	..	126,121	2 1 1
Toungoo...	1,49,971	1.46	1,58,779	1.46	8,808	..	78,406	2 0 4
Shwe-gyen..	2,59,225	2.44	2,70,953	2.39	20,728	..	141,563	1 13 11
Amherst....	10,92,305	10.66	11,39,506	10.69	47,201	..	253,747	4 13 4
Tavoy.....	1,97,678	1.93	1,89,031	1.88	..	5,647	79,499	2 10 10
Mergui....	1,33,768	1.31	1,34,997	1.19	1,229	..	44,762	3 0 3
Total...	102,51,529	100.00	113,02,012	100.00	10,64,542	14,059	2,491,736	4 8 6

6. From the above it would appear that the districts of Akyab, Rangoon, Bassein and Amherst are the heaviest taxed, but it must be mentioned that each of these districts possesses an important sea-port, and that the large sums collected therein as Customs dues are included in the amounts of revenue entered. Fully three-fourths of the total Customs collections however, are made up by the duty of three annas per maund on grain, and at Akyab and Bassein almost the whole of the revenue in this department is realized from the exports of rice. At the same time the grain shipped at these ports except Rangoon, is raised chiefly in the district in which the port is situated, so that, in respect to most of the districts but little actual deduction must be made from their revenue on account of Customs dues, since the rice duty is really an indirect tax on the land.

Customs duty included.

Revenue of the several districts exclusive of Customs duty.

7. To show however, how taxation, irrespective of the rice duty, falls on the people, a second comparative table is subjoined giving the revenue exclusive of Customs, and its incidence per head of the population :—

Districts..	1869-70.		1870-71.		Increase.	Decrease.	Population in 1870-71.	Incidence per head for 1870-71
Akyab	10,18,646	12-45	10,29,510	12-18	11,300	..	268,112	3 15 5
North Arakan	3,700	04	3,800	04	100	..	7,002	8 7
Ramree	3,16,136	3-85	3,08,290	3-65	..	7,846	129,284	2 6 1
Sandoway	1,14,666	1-41	1,15,099	1-36	403	..	48,467	3 6 ..
Rangoon	23,81,446	29-12	24,75,606	29-29	94,240	..	350,312	7 1 ..
Bassein	9,37,350	11-47	9,65,230	11-42	27,880	..	304,688	3 2 8
Myanoung	4,76,317	11-35	10,75,800	12-73	59,482	..	421,523	2 7 6
Prome	5,30,428	4-48	5,55,023	6-57	24,595	..	231,455	2 3 3
Thayet	2,25,816	2-70	2,31,317	3-00	5,502	..	126,121	1 1 1
Toungoo	1,49,671	1-83	1,38,779	1-88	8,808	..	78,400	2 .. 4
Shwe-gyen	2,60,225	3-06	2,70,053	3-20	20,728	..	141,503	1 13 11
Amherst	9,60,035	11-25	8,38,743	11-11	..	80,892	235,747	3 15 8
Tavoy	1,76,392	2-16	1,68,586	1-00	..	7,806	70,439	2 6 3
Mergui	1,29,238	1-58	1,26,751	1-49	..	2,487	41,762	2 13 8
Total	81,80,533	160-00	81,63,982	160-00	3,22,478	40,031	2,491,735	8 6 3

Local funds.

8. In addition to the Imperial revenue realized, the receipts on account of Local Funds throughout the Province amounted in 1869-70 to Rs. 12,21,520, and in the year under report to Rs. 10,60,944, a decrease of Rs. 1,60,576. These amounts give a further incidence per head of 8 annas and $6\frac{3}{4}$ annas for the respective years. The total revenues of the Province, Imperial and Local, therefore aggregated Rs. 126,16,510 and in 1869-70, and Rs. 133,01,145 in 1870-71, showing an increase in the latter year of Rs. 6,84,635; whilst the total incidence per head was Rs. 5-2-0 and Rs. 5-5-4, respectively.

Total Revenues.

LAND REVENUE.

Area of land under Assessment and revenue derived therefrom.

9. The total area of land under assessment during the year of report was 2,090,386 acres, which yielded a revenue of Rs. 33,19,441; whilst the area assessed in the previous year was 1,982,869 acres, on which the tax levied amounted to Rs. 31,64,797.

10. These figures show a considerable improvement in both area (107,517 acres) and revenue (Rs. 1,54,664), the percentage of increase on the former being 5.42, on the latter 4.88, and contrast favorably with previous years, as will be seen from the following statement :—

Increase in area and revenue.

Districts.	1905-06.		1906-07.		1907-08.		1908-09.		1909-10.		1910-11.	
	Area Acres.	Revenue Rs.	Area Acres.	Revenue Rs.	Area Acres.	Revenue Rs.	Area Acres.	Revenue Rs.	Area Acres.	Revenue Rs.	Area Acres.	Revenue Rs.
Akyab	293,115	6,00,682	300,125	5,81,890	293,089	5,60,084	279,314	5,34,568	284,211	5,45,187	286,900	5,51,572
North Arakan		included in Akyab.			1,006	509	1,086	609	1,225	684	1,233	702
Bamree	86,318	1,27,135	85,672	1,24,060	85,087	1,17,484	85,326	1,17,028	86,007	1,18,385	87,071	1,20,508
Sandoway	83,377	45,519	84,488	46,315	86,335	46,941	86,009	48,236	86,618	49,389	86,968	49,808
Rangoon	372,846	7,31,725	394,296	7,86,736	404,956	8,09,924	410,171	8,10,214	420,106	8,30,168	468,088	9,20,865
Bassain	200,946	8,07,841	204,927	8,44,397	228,632	3,47,404	222,777	3,60,499	220,214	3,57,694	224,383	3,66,734
Myanung	222,094	8,42,624	231,274	3,64,089	269,698	3,78,925	292,906	3,70,411	248,589	3,89,386	240,292	4,06,689
Prome	254,112	3,84,692	266,618	2,81,647	264,861	2,81,003	265,379	2,80,480	175,192	2,21,850	184,474	2,23,061
Thayemyo				included in Prome.					95,966	63,215	115,222	69,945
Toungoo	35,699	52,181	35,874	51,068	34,823	30,855	36,607	32,337	37,200	32,671	35,364	31,940
Shwe-gren	110,109	1,24,034	78,593	58,782	75,643	52,719	72,604	50,022	74,352	52,377	80,055	56,030
Archerst	132,502	2,17,381	187,225	3,05,775	194,447	3,35,940	194,494	3,38,790	204,074	3,58,986	210,151	3,69,075
Tavoy	58,532	91,131	60,125	88,412	60,652	89,087	59,012	91,394	60,392	91,879	60,966	91,878
Mergui	37,726	64,972	36,829	51,401	37,493	52,142	37,312	51,694	38,783	53,503	39,282	54,505
Total	1,884,513	29,66,417	1,920,381	30,59,925	1,959,988	30,87,711	1,959,988	30,87,501	1,982,869	31,64,737	2,000,338	33,15,441

Increase chiefly
in Pegu.

11. The principal portion of the increase was in the Pegu division, where 92,479 acres more than in the previous year were brought under assessment, yielding Rs. 31,552. The increase in cultivation in Arakan and Tenasserim was also considerable, viz. 4,111 acres, yielding Rs. 9,071 in the former; and 10,927 acres, yielding Rs. 14,021 in the latter, but it was comparatively less than in the preceding year. The result on the whole may however, be considered satisfactory, and shows that cultivation throughout the Province is steadily progressing.

Increase satis-
factory.

Season good.

12. The season appears to have been good; there was little loss from inundation or drought during the year; and every district, excepting Toungoo, exhibited an increase of cultivation, especially Rangoon, Myanoung and Thayetmyo. Akyab had not altogether recovered from the effects of the Cyclone of November 1868, but there was immunity from epidemic diseases and cattle murrain in the year of report, and although the increase of cultivation is somewhat below that of the previous year yet it showed fair progress.

Measures sug-
gested to re-
place cattle lost
by murrain.

13. In regard to the great loss of cattle by murrain which takes place from time to time in the Province, involving frequent interruption to agriculture, it has been suggested that the Government might assist to replace the cattle so lost by rearing cattle and disposing of them to cultivators at but little over the cost price, the payment for which might be made in instalments. No doubt the difficulty of procuring fresh cattle is one of the great obstacles to rapid increase of cultivation. The Chief Commissioner has had this question under consideration in connection with the establishment of model farms, and it has occurred to him that much might be done by Government in the way of importing cattle from Tavoy, Mergui and other cheap markets, and selling them to the people at cost price through the district officers. Should the enquiries which have been instituted on this subject prove satisfactory, he will bring the subject before the Government of India hereafter.

14. The quantity of land under cultivation is very small in comparison with the large culturable area available, but the great drawback to extended cultivation, in addition to scarcity of cattle, is want of population. This obstacle would, the Chief Commissioner hopes to a slight extent be removed, if a good labour contract law were introduced into the Province, and with this in view he has lately submitted a draft Act for the consideration of the Government of India.

Want of population an obstacle to increased cultivation.

15. At present cultivation is confined almost exclusively to rice, 84 per cent of the tilled acreage being under paddy. Cotton is grown to a moderate extent only, where it could, if the enterprise and capital were available, be raised extensively with great advantage; tobacco, which is universally used by the people, and of which large quantities have to be imported, is cultivated to a very limited extent; sassaum is but little grown; and jute, of which enormous quantities are used annually in the Province in the shape of gunny bags for the export of rice, and which could be grown with great success, is almost unknown, though it grows wild all over the country. Indigo is another valuable product which could without doubt be successfully cultivated in the alluvial lands of Pegu, where it grows wild.

Cultivation confined almost exclusively to rice.

16. Possibly if a satisfactory labor law be passed, European capitalists may be induced to import labour from India and China, for the cultivation of these valuable products. The Burmese do not appear to care to take up miscellaneous cultivation to any extent. They find the growing of paddy, in which there is little risk from irregularity of seasons, the least laborious, and from it they can earn comfortable incomes sufficient for all their requirements. The number of capitalists in Burma however, capable of importing labour are few, and we must look to immigration from Upper Burma and the natural increase of the population under the stimulus of peace and security which the people now enjoy, to supply our deficiencies gradually and steadily.

If labour law passed, possibly labour might be imported.

Immigration from Upper Burma and the natural increase of population, must however be principally looked so to supply deficiencies.

Area and assess-
ment of land
under rice cul-
tivation.

17. *Paddy land*.—The area of land under this head, which includes the acreage under rice cultivation and that remaining fallow, aggregated in the year of report 1,756,491 acres, which yielded a revenue of Rs. 28,59,223. In the previous year the area was 1,676,540 acres, and the revenue Rs. 27,41,718. The increase was therefore 79,951 acres and Rs. 1,17,505 ; to which Arakan contributed 3,733 acres and Rs. 10,563, Pegu 66,609 acres and Rs. 93,735, and Tenasserim 9,609 acres and Rs. 13,207. The Pegu division shows the largest comparative increase during the year of report ; whilst in 1869-70 the lead was taken by Tenasserim.

Increase in each
district except
Tavoy and
Toungoo.

18. In each district of the Province an increase under this head took place with the exception of Tavoy and Toungoo, the most prominent being Akyab and Ramree in Arakan, Rangoon and Myanoung in Pegu, and Amherst and Shwe-gyen in Tenasserim. The decrease in Tavoy is attributed to the selling rates of paddy having fallen in the previous year, and to much land being so unproductive as to give but little if any profit for its cultivation. Much of the land in this district has a very poor soil and cannot be continuously cultivated. In Toungoo the decrease in area was owing to the transfer of the circle of Baunee to Shwe-gyen, that circle being much nearer to Shwe-gyen than to Toungoo, and not to any actual decrease in cultivation.

Farther exten-
sion of cultiva-
tion in Myanoung
due to embank-
ments.

19. A further extension of cultivation due to embankments, took place in the Myanoung district during 1870-71, the increased acreage being 2,556. There are now 21,812 acres of land protected by bunds in this district, which yield an annual revenue of Rs. 35,800.

Area of land
left fallow.

20. The quantity of land left fallow greatly increased in the year under report, the area in 1869-70 having been 34,785 acres, and 47,001 acres, in 1870-71. In the Arakan division there was a decrease of 2,562 acres, of which 1,977 were in the Akyab district and the remainder in Ramree ; in the Tenasserim divi-

sion also there was a falling off of 510 acres, 681 acres being the decrease in Amherst, 15 in Tavoy, 61 in Mergui and 7 in Toungoo, whilst Shwe-gyen showed an increase of 254 acres; but in Pegu this description of land increased to the extent of 15,288 acres, principally in Thayet and Rangoon. In the former district a five years' settlement came to an end in 1869-70, and the increase is said to be owing to the Deputy Commissioner, "on the lapse of the leases under which full rates had been paid for the whole of the leased land, having placed that which was left uncultivated on the fallow list". He observes that "considering the amount of poor land in this district, and the way in which it has been overworked the proportion of fallow is not at all excessive". The increase in the Rangoon district is also attributed "to leases falling in in the same way".

Increase in Pegu owing to leases falling in.

21. *Garden and Orchard land.*—The increase in the area of this description of land under assessment during the year under review, was about 50 per cent in excess of the increment shown in the previous year. In 1869-70, 116,598 acres were under cultivation on which a revenue of Rs. 2,60,188 was realized; in 1870-71 the area had increased to 120,274 acres yielding Rs. 2,69,241. The chief portion of the increase was in the Pegu division, where 2,759 acres additional were brought under assessment, with an enhanced revenue of Rs. 8,047. In both Arakan and Tenasserim the increase in this class of cultivation was comparatively less than the increase which took place in the previous year. The greatest decrease occurred in the Amherst district, where there was an actual falling off in cultivation instead of an increase as in the preceding year; this is attributed partly to the washing away by the rivers of gardens on their banks and on islands, and partly to some land near Moulmein having been given up through unproductiveness. In Arakan also, the Akyab district showed a decrease instead of an increase of cultivation as in the previous year.

Area and assessment of Garden and Orchard land.

Decrease in Amherst owing to erosion by rivers.

Miscellaneous
cultivation—area
and assessment.

22. *Miscellaneous cultivation, that is to say, land cultivated with crops other than rice*—again showed a considerable increase, which took place almost entirely in the Pegu division, 187 acres only additional having been brought under assessment in Arakan, whilst there was a decrease of 280 acres in Tenasserim. The area under cultivation in the year of report was 80,925 acres, which yielded a revenue of Rs. 1,10,948, against 64,829 acres with an assessment of Rs. 95,017 in the previous year. The increase in Pegu occurred chiefly in the Thayet and Myanoung districts; in the former upwards of 10,000 acres, due more to a revised classification of the land than to an actual increase in this description of cultivation; and in the latter 4,500 acres, owing to immigration, the new settlers having taken “more kindly to this sort of agriculture” than to rice growing.

Area under
Toungya with
the assessment
thereon.

23. *Toungya*.—The area under hill cultivation increased in each division during the year of report, 1,468 acres additional having been brought under assessment in Arakan, chiefly in Akyab; 6,922 acres in Pegu, in Prome and Thayet principally; and 1,128 acres in Tenasserim, 1,040 acres of which were in Tavoy. The total area in 1869-70 was estimated at 116,730 acres and in 1870-71 at 126,248 acres, the revenue realized in the respective years having been Rs. 57,158 and Rs. 61,867.

Waste land
grants—area lia-
ble to taxation.

24. *Grants under the Waste land Rules*.—Arakan still remained the only division in which land granted under these rules was liable to taxation; but there is a decrease in the area this year as compared with last, owing to grants having been resumed or given up by the grantees. The acreage in 1870-71 was 6,448 against 7,812 in 1869-70, and the assessment Rs. 10,716, and Rs. 8,162.

Large grants in
Pegu.

25. In the Pegu division upwards of 80,000 acres have unfortunately been granted under these rules, in years gone by, some grants being nearly 10,000

acres in extent, but none of this land will be liable to taxation for many years to come; the majority of the smaller grants not until 1891 to 1893, whilst the large grants will not come under assessment until the year 1900. Little or nothing appears to have been done to bring the land under cultivation, as it is stated that only 3 out of 47 grantees seem to have devoted their attention to improving their grants; while only about 9,500 acres out of the large area granted "have been brought under indifferent cultivation." Several grants were made in the Tenasserim division, but none have yet become assessable. The grants were evidently applied for for speculative purposes by persons having no intention whatever of bringing them under cultivation. The grant of lands under these rules has been entirely suspended by the Chief Commissioner, as the Province has already suffered very severely from an abuse of the advantages which they were intended to offer to capitalists desirous of entering on cultivation on unassessed lands.

Grants not yet liable to taxation.

Waste land rules suspended.

26. The report on the subject of waste lands promised in the resolution of 1869-70 has not yet been completed owing to the delay in obtaining accurate information regarding the grants; but the Chief Commissioner hopes to submit it very shortly.

Report on this subject not yet ready.

27. *Land Settlement.*—The operations of this Department were in abeyance during the year, and will so remain until the whole question has been fully discussed by a Committee of experienced Officers, which is now sitting in Rangoon.

Operations of the land settlement department suspended.

28. The following statement shows the quantities of land under settlement, and under annual assessment in each district of the Province during the year under report :—

Area under settlement, and under annual assessment.

District.	Area under Settlement.	Area Hable to annual assess-ment.	Total.
	Acres.	Acres.	Acres.
Akyab	79,525	207,377	286,900
N. Arakan .....	.....	1,236	1,236
Ranree	54,688	32,333	87,021
Sandoway	10,392	26,576	36,968
Rangoon	211,865	256,220	468,085
Bassein	72,556	151,827	224,383
Myanong	195,096	65,136	260,232
Prome	128,613	55,861	184,474
Thayet .....	.....	115,222	115,222
Toungoo	28,695	6,669	35,364
Shwegyen	10,911	69,144	80,055
Apherst	59,491	150,660	210,151
Tavoy	11,575	49,391	60,966
Mergui	20,166	19,116	39,282
Total.....	883,571	1,206,815	2,090,386

Expiry of lease.

29. In the Rangoon district 102,537 acres of land which had been under settlement, lapsed during the year, and with but one or two exceptions, no applications for renewal were made. In Prome too a five years' settlement expired in two townships, but a fresh settlement was made for three years in one township by the Deputy Commissioner, which led to an increase of 2,560 acres as leased land. In the other township no renewals took place in consequence of want of time. In 1869-70 the five years' settlement in the Thayet district came to an end, and nothing appears to have been done since towards a fresh settlement of the land. But little increase or decrease in the area under settlement occurred in the other districts of the Province. The people are not very anxious to obtain long leases: land is very plentiful and our occupation of the country has hardly been sufficiently long to render the people very keen about the acquisition of a permanent tenure.

CAPITATION TAX AND LAND ASSESSMENT IN LIEU.

Revenue derived from capitation tax.

30. The capitation tax is levied on all males between the ages of 18 and 60, with certain exceptions, at a general rate of Rs. 5 for married men and Rs. 2-8 for bachelors. The total number of persons assessed to this tax in 1870-71 was 543,567, from whom a revenue of Rs. 22,11,054, was derived. In the previous year assessments were made on 531,626 per-

sons, who paid Rs. 21,63,530. The increase in number was therefore 11,941 persons, and in revenue Rs. 47,524, or 2·19 per cent.

31. In Arakan an increase of 1,120 persons and Rs. 6,844 took place, in Pegu 6,897 persons and Rs. 26,410, and in Tenasserim 3,924 persons and Rs. 14,270. The latter division shows by far the most satisfactory comparative increase, chiefly in the Amherst and Shwe-gyen districts. In Pegu the principal increment was in the Myanoung and Thayet districts.

Increase in each division.

32. The increase shown under the head of land tax, which is levied in lieu of capitation tax in the towns of Akyab and Kyouk Phyoo, in the capital towns of the Pegu Division, and in Toungoo, is but small *viz.*, Rs. 303 in Arakan, Rs. 2,300 in Pegu and Rs. 416, in Tenasserim; whilst there was an actual decrease in the number of lots or houses liable to the tax in the two divisions first named. The figures entered under Tenasserim are for the town of Toungoo, the district of that name having been transferred from Pegu to Tenasserim on the 1st April 1870. This is but an inelastic source of revenue, especially when income tax is also levied, since all persons paying both taxes are allowed a refund of the latter to the extent of the amount paid on account of the former, which refunds are deducted from the land tax and not from the income tax.

Increase of land tax in lieu of capitation tax.

FISHERIES.

33. The revenue derived from fisheries during the year under report, increased to the extent of Rs. 40,849, or 6·59 per cent over that realized in the preceding year, the total amounts having been Rs. 6,60,846 and Rs. 6,19,997 respectively. There was considerable improvement under this head in Arakan, the realizations for the two years having been Rs. 12,909 in 1870-71 and Rs. 9,867 in the previous year. The increase was due to a revision of the rates of tax levied on nets, which was introduced in

Fishery revenue.

Increase in
Arakan.

In Pegu.

Decrease in
Tenasserim.

the year of report, and the Commissioner appears to consider that this revision will lead to a further expansion in this branch of the revenue. The chief portion of the fishery tax is obtained from the Pegu division in which there was again a considerable increase, each district showing enhanced realizations, but principally Rangoon and Bassein, where better prices were obtained for the lake and pond fisheries. There was a slight falling off in the amount realized in the Tenasserim division, Rs. 1,01,885 having been collected in 1869-70 and Rs. 1,00,309 in 1870-71. This decrease was spread over the several districts of the division, excepting Mergui where a slight increase took place, and was due to a diminished net tax in Amherst and Toungoo, to a less amount having been obtained for a turtle bank in Tavoy and to a falling off in price of the pond fisheries in Shwe-gyen.

Proposal to re-
vise the system
of leasing fish-
eries.

34. The special report on this subject referred to in the resolution of 1869-70 has been submitted to the Government of India, and new rules for the leasing of the fisheries have been drawn up and circulated among the district officers. A draft Act for the better working of this important branch of revenue, embodying the principal features contained in the new rules, has also been forwarded to the Government of India for the necessary action in the Legislative Department.

Present system
objectionable.

35. It is hoped that the proposed system when carried out, will tend to place the leasing of the fisheries on a more satisfactory footing than hitherto, and to put a stop to the dissatisfaction and unsettled state of feeling which has existed among the people in the neighbourhood of fisheries, and which has been a fruitful source of litigation and the cause of much corruption and intrigue.

SALT EXCISE.

Salt excise.

36. The amount of assessment on salt locally manufactured, again showed a considerable decrease in the year of report as compared with

the tax realized in the previous year. The realizations in 1869-70 were Rs 91,041 and in 1870-71 only Rs. 51,437, a falling off of Rs. 39,604. This amount however was more than made up by the amount of duty collected on imported salt, which is credited under the head of "Customs." It seems probable that the local manufacture will gradually be entirely displaced by foreign salt, which is now being imported in large quantities, and is being used throughout the country, and even transported to the Kachyen hills and Yunan *via* Bhamo, to which place considerable supplies have lately been sent. The local system of manufacture is bad, wasteful and scarcely remunerative, and absorbs much useful labour which would otherwise be available for agricultural purposes.

Amount of revenue.

Local manufacture displaced by foreign salt.

EXCISE.

37. The net amount realized as Abkari revenue during the year of review amounted to Rs. 9,87,811 against Rs. 9,55,036 in the previous year, the increase being Rs. 32,775, or 3.43 per cent. In the Pegu division an improvement to the extent of Rs. 57,934 took place, chiefly owing to the opening of new opium, ganja and arrack farms in the Myanoung district, and to the enhanced sale of opium in the town of Rangoon. In both Arakan and Tenasserim, however, there was a decrease—Rs. 1,924 in the former, owing to a falling off in the revenue realized from toddy, and Rs. 23,235 in the latter, due to a large decrease in the price realized for the spirit farm in Moulmein, and to a smaller quantity of opium having been sold in Tavoy.

Abkari revenue.

Cause of increase.

38. A separate report on the working of this department has been published, from which it will be seen that since the close of the year under report an entirely new system of Excise Administration has been introduced into Burma.

Separate report furnished.

CUSTOMS.

Customs duty;
large increase.

39. Consequent on a great increase in the quantity of rice shipped to duty paying ports, and to a larger direct importation of piece goods &c., the revenue realized in this department improved to the extent of Rs. 7,77,036, the collections in 1869-70 having been Rs. 20,70,994 and in 1870-71 Rs. 28,48,030. The increase in the Arakan division amounted to Rs. 3,83,418, in Pegu to Rs. 3,12,650, and in Tenasserim to Rs. 80,968. The amount realized during the year under review at Akyab was Rs. 6,78,841; Kyook Phyoo Rs. 2,434, Bassein Rs. 2,20,929, Rangoon Rs. 17,16,372, Moulmein Rs. 2,00,763, Tavoy Rs. 20,445, and at Mergui Rs. 8,246.

Separate report
submitted.

40. A separate report has also been submitted on the Trade and Customs of the Province, in which all the main features connected with the administration of this Department, and the condition and progress of trade have been dealt with in detail.

STAMPS.

Stamp revenue.

41. The revenue derived from Stamps during the year of report shows a decrease as compared with that of the previous year, but contrasts favorably with the income in 1868-69. A considerable increase took place in the amount realized from postage and telegraph stamps, the value of such stamps sold in 1869-70 having been Rs. 1,70,874, and in 1870-71 Rs. 2,06,018, the increase being Rs. 35,144, which was chiefly in telegraph stamps in Rangoon. In judicial and revenue stamps a decrease took place in each division, the falling off on the aggregate having been Rs. 71,821. This is attributed partly to less litigation and partly to reduction of stamp duty under the new Stamp and Court Fees Acts.

INCOME TAX.

Income tax.

42. The rate of this tax was raised in the year of review to $3\frac{1}{8}$ per cent., and as a consequence

the revenue derived from it was considerably more than in the previous year. The increase in Arakan and Tenasserim was favourable *viz.*, Rs. 14,374, in the former and Rs. 19,805, in the latter, but the additional amount realized in Pegu was very small, Rs. 7,340, notwithstanding that a heavy assessment was levied in Myanong which gave an increase in that district of Rs. 31,655. In Prome there was also an increase of Rs. 4,416, but Rangoon, Bassein and Thayet show a falling off, especially the former, where the decrease amounted to Rs. 26,515. This is accounted for “(1) from the district assessments having been subjected to greater scrutiny and the tax more fairly imposed in regard to the incomes of the people assessed;” and “(2) from the incomes of the merchants and traders in the town of Rangoon having suffered from stagnation of trade arising from various causes.” This can scarcely be accepted as a satisfactory explanation seeing that the rate of tax was so much increased, but no better can be suggested in regard to a country where there is absolutely no means of testing the accuracy of returns, and where the people themselves are quite unable to estimate their own incomes.

Increase in each division.

43. The Chief Commissioner's views in regard to the unsuitability of this tax to British Burma, in which he is borne out by all experienced Revenue officers in the province, were fully expressed in the resolution on the Revenue report for 1869-70.

Views of the Chief Commissioner respecting this tax.

FORESTS.

44. The revenue realized by the Forest Department during 1870-71 amounted to Rs. 8,18,124, against Rs. 9,84,875 in the preceding year, a falling off of Rs. 1,66,751.

Revenue from the Forest Department.

45. In the separate report on the working of this Department, already submitted to the Government of India, the decrease has been explained as follows:—“At the close of 1868-69 there was an unusually large stock of timber on hand at the Government timber depôt, and as the demand

Cause of decrease.

was excessively good for first class timber in the rains of 1869, and subsequently, the Department was able to dispose of a very large quantity of timber at very remunerative prices, thereby considerably enhancing the revenue anticipated for 1869-70. During the year 1870-71 however, the position of the Department was very different, neither was the stock of the timber on hand at the commencement of the year as large, nor was the market sufficiently brisk to warrant sales being held for several months at the close of the year. Towards the very end of the year there was a slight improvement in the tone of the market, which enabled the Department to dispose of a small quantity of timber, and thereby bring up the revenue to the minimum noted in the Budget Estimate."

MISCELLANEOUS.

Miscellaneous. 46. The principle items under this head are as follows :—

Marine. *Marine.*—These receipts, which amounted to Rs. 71,072 in 1869-70 and Rs. 55,845 in 1870-71, show a decrease of Rs. 15,227. They are made up chiefly by collections on account of coast light dues, which amounted in 1870-71 to Rs. 48,756, and in the previous year to Rs. 60,989, a sum of Rs. 12,983 realized in Calcutta in 1867-68 and 1868-69 having been brought to account in British Burma in 1869-70. The amount of dues collected in the provincial ports during the year under review showed a small increase of Rs. 750, but there was a falling off of about Rs. 3,000 in the miscellaneous receipts.

Jails. *Jail Manufactures.*—The receipts in the Jail department showed a decrease of Rs. 38,790, owing to less profitable Jail manufactures, and to a reduction in the realizations on account of printing through a revision of the rates of charges.

Education. *Education.*—An increase of Rs. 269 took place in the amount of school fees realized, which calls for no special remarks.

Fines and forfeitures—are a fluctuating source of income any increase of which is rather to be deprecated; they yielded during the year Rs. 1,52,547 against Rs. 1,52,341 in the previous year, a very small increase. In Arakan there was a falling off of Rs. 2,667, in Pegu an increase to the extent of Rs. 4,746, and in Tenasserim a decrease of Rs. 1,873. Fines and forfeitures.

Under the head *Forest produce* there was a decrease of Rs. 2,213; *Unclaimed property*, Rs. 818; *Fees on Civil and Criminal processes*, Rs. 2,541; *Premium on bills*, Rs. 198 and *Savings*, Rs. 69; whilst “*All other items*” showed an increase of Rs. 34,090, owing mainly to a large increase in deposits. Sundry items.

DEFAULTERS.

47. In the Akyab district and the Hill Tracts of Northern Arakan no persons were committed to prison for non-payment of taxes, but in Kamree 9 were imprisoned for less than a month, and 28 for over one and less than three months, and in Sandoway 8 for the former period and 5 for the latter. The Commissioner observes that “these defaulters are almost invariably young idle vagabonds, some of whom are deserving of punishment for bad livelihood.” In the Pegu division the returns were much more favourable, no persons having been imprisoned in Rangoon, Myanoug, Prome or Thayet, and only 3 for less than a month and 5 for over this period and less than 3 months in Bassein. The Tenasserim division also showed a satisfactory result in this direction, 2 persons only having been committed to Jail from the Amherst district and 18 from Tavoy, all for less than one month. Revenue defaulters.

REMISSIONS.

48. The amount of remissions applied for during the year under review, which have been sanctioned by the Chief Commissioner under the authority of Financial Department letter No. 1169, dated 15th February 1872, aggregates Rs. 80,464, of which Remissions of revenue.

Rs. 4,962 are for Arakan, Rs. 47,725 for Pegu, and Rs. 27,777 for Tenasserim. In the previous year the amounts were Rs. 4,572, Rs. 80,667, and Rs. 11,393 respectively. The remissions on account of land tax are upwards of Rs. 40,000 less than in 1869-70 ; but there are considerable increases under the other heads, especially income tax and excise, the former due to over-assessments and persons absconding, the latter chiefly to the inability of the opium and ganja farmer at Thayetmyo to meet his payments, which led to the farms being resold at considerable loss.

OFFICERS.

Services of Officers.

49. The Commissioners of Divisions were:—

Pegu.—COLONEL ARDAGH, from 1st April to 27th December 1870, and from 21st March to the end of the year.

COLONEL RYAN, from 28th December 1870 to 20th March 1871.

Tenasserim.—COLONEL BROWN, throughout the year.

Arakan.—COLONEL STEVENSON, throughout the year.

50. This report shows how successfully and carefully all these Officers have administered their divisions. As a rule they seem to have been well supported by the Deputy Commissioners, especially by

Major Lloyd,
Lieut. Col. Ryan,
Lieut. Col. H. Browne,
Major Duff,
Captain Plant,
Captain Pemberton,
Mr. W. de Courcy Ireland.

By order of the Chief Commissioner,

J. TALBOYS WHEELER,

Secretary.

APPENDIX.

No. I.

STATEMENT shewing the several heads of Revenue and the amount demand thereon for the years 1868-69, 1869-70 and 1870-71.

ITEMS OF REVENUE.	Demand for 1868-69.	Demand for 1869-70.	Demand for 1870-71.	Increase in 1870-71 over 1869-70.	Decrease in 1870-71 over 1869-70.
	Rs.	Rs.	Rs.	Rs.	Rs.
1 Land	30,87,591	31,64,797	33,19,441	1,54,644	...
2 Capitation Tax	21,27,847	21,63,530	22,11,051	47,524	...
3 House Tax and Land Assessment in lieu of Capitation Tax in Towns ..	1,29,291	1,32,914	1,35,933	3,019	..
4 Fisheries, Sea and Inland	6,11,108	6,19,997	6,60,846	40,849	..
5 Salt Excise	1,10,824	91,041	51,437	..	39,604
6 Customs	28,99,725	20,70,994	28,48,030	7,77,036	..
7 Excise on Spirits, Opium, &c. ..	11,11,843	9,55,036	9,87,811	32,775	..
8 { Stamps Revenue and Judicial ..	5,34,708	5,45,499	4,73,672	..	71,827
{ Postage and Telegraph	1,05,896	1,70,874	2,06,018	35,144	..
9 Income Tax	98,223	1,70,774	2,12,293	41,519	..
10 Marine, including Coast Light Dues ..	73,245	71,072	55,846	..	16,227
11 All other Items	2,10,207	1,91,639	2,20,096	28,457	..
Under the Control of Commissioners ..	1,11,00,508	1,03,48,161	1,13,83,476	11,60,967	1,26,654
12 Forest Revenue including Excise on Timber	8,17,600	9,84,875	8,18,124	..	1,66,751
13 Jute Manufactures	1,07,160	1,33,918	1,15,123	..	38,790
14 School Fees	4,650	4,668	4,937	269	..
Total	1,20,29,923	1,14,91,622	1,23,26,605	11,61,236	3,32,192
			Net Increase Rs.	8,29,043	

APPENDIX.

No. II.—(Continued.)

1	18	10	26	21	22	23	24	25	26	27	28	29	30	31	32	Remarks																									
																	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.											
DIVISION.	Amount demand from such lots or Houses, &c.	Fisheries, Seas, River, Lake or Pond.	Salt Excise duty.	Sea Customs including Fines, confiscations, &c.	Excise including Net profit on sale of opium.	Stamps of all kinds.	Income Tax.	Marine receipts including Coast Light dues.	Miscellaneous collections, vide Statement No. III.	Grand Total of Revenue demand.	Amount of Commission paid to Theogees on collection of Revenue.	Amount of Revenue recommended for Remission.	Amount of Revenue demand actually realized up to close of the year.	Amount of Revenue demand actually realized up to 30th June 1871.	Balance of Revenue demand due on 30th June, exclusive of Remissions recommended in column 29.																										
																	ABAKAN.	{ 1869-70... 12,396	{ 1870-71... 12,630	{ Increase... 234	{ 1869-70... 9,867	{ 1870-71... 12,009	{ Increase... 2,142	{ 1869-70... 2,97,837	{ 1870-71... 6,81,375	{ Increase... 3,83,538	{ 1869-70... 33,141	{ 1870-71... 35,249	{ Increase... 2,108	{ 1869-70... 17,55,577	{ 1870-71... 21,48,942	{ Increase... 3,93,365	{ 1869-70... 16,03,042	{ 1870-71... 21,12,821	{ Increase... 5,09,779	{ 1869-70... 17,50,401	{ 1870-71... 21,37,280	{ Increase... 3,86,879	{ 1869-70... 604	{ 1870-71... 1,100	{ Increase... 496
																	P&G.	{ 1869-70... 1,12,266	{ 1870-71... 1,14,506	{ Increase... 2,240	{ 1869-70... 5,08,245	{ 1870-71... 5,47,628	{ Increase... 39,383	{ 1869-70... 8,877	{ 1870-71... 27,023	{ Increase... 18,146	{ 1869-70... 16,24,651	{ 1870-71... 19,37,301	{ Increase... 3,12,650	{ 1869-70... 54,287	{ 1870-71... 39,012	{ Decrease... 15,275	{ 1869-70... 67,57,944	{ 1870-71... 73,18,092	{ Increase... 5,60,148	{ 1869-70... 64,23,348	{ 1870-71... 67,17,290	{ Increase... 2,93,942	{ 1869-70... 62,095	{ 1870-71... 72,43,135	{ Increase... 10,33,040
TEKASR.	{ 1869-70... 8,222	{ 1870-71... 8,668	{ Increase... 446	{ 1869-70... 1,01,885	{ 1870-71... 1,00,509	{ Decrease... 1,376	{ 1869-70... 27,065	{ 1870-71... 15,465	{ Decrease... 11,600	{ 1869-70... 1,48,486	{ 1870-71... 2,29,454	{ Increase... 80,968	{ 1869-70... 3,22,070	{ 1870-71... 2,96,535	{ Decrease... 25,535	{ 1869-70... 1,75,768	{ 1870-71... 4,51,373	{ Increase... 2,75,605	{ 1869-70... 15,35,540	{ 1870-71... 19,21,042	{ Increase... 3,85,502	{ 1869-70... 11,203	{ 1870-71... 27,777	{ Increase... 16,574	{ 1869-70... 15,62,509	{ 1870-71... 18,70,406	{ Increase... 3,07,897	{ 1869-70... 17,63,294	{ 1870-71... 18,70,406	{ Increase... 1,07,112	{ 1869-70... 1,429	{ 1870-71... 22,856	{ Increase... 21,427								
Grand Total.	{ 1869-70... 1,82,914	{ 1870-71... 2,18,660	{ Increase... 35,746	{ 1869-70... 6,19,097	{ 1870-71... 9,85,811	{ Increase... 3,66,714	{ 1869-70... 7,10,367	{ 1870-71... 1,70,774	{ Increase... 99,407	{ 1869-70... 2,90,966	{ 1870-71... 4,12,253	{ Increase... 1,21,287	{ 1869-70... 1,03,48,161	{ 1870-71... 1,72,50,821	{ Increase... 69,020	{ 1869-70... 4,65,859	{ 1870-71... 7,42,476	{ Increase... 2,76,617	{ 1869-70... 96,83,899	{ 1870-71... 1,04,54,361	{ Increase... 8,70,462	{ 1869-70... 98,632	{ 1870-71... 89,464	{ Decrease... 9,168	{ 1869-70... 96,83,899	{ 1870-71... 1,12,50,821	{ Increase... 15,668,222	{ 1869-70... 1,01,87,335	{ 1870-71... 1,12,50,821	{ Increase... 10,63,486	{ 1869-70... 64,119	{ 1870-71... 51,191	{ Decrease... 12,928								