

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	1869-70 ...	284,211	5,45,187	5,071	990
	1870-71 ...	286,900	5,51,572	7,515	888
	Increase ...	2,689	6,385	2,444	...
	Decrease ...	...	...	...	102
NORTH ARAKAN	1869-70 ...	1,225	684	...	...
	1870-71 ...	1,233	702	...	...
	Increase ...	8	18	...	...
	Decrease ...	...	...	...	...
RAMREE	1869-70 ...	86,007	1,18,355	3,328	18,484
	1870-71 ...	87,071	1,20,508	3,865	7,158
	Increase ...	1,064	2,153	537	...
	Decrease ...	...	...	...	11,326
SANDOWAY	1869-70 ...	36,618	49,383	1,468	685
	1870-71 ...	36,968	49,898	1,529	963
	Increase ...	350	515	61	278
	Decrease ...	...	...	...	...
Total...	1869-70 ...	408,061	7,13,609	9,867	20,159
	1870-71 ...	412,172	7,22,680	12,909	9,009
	Increase ...	4,111	9,071	3,042	...
	Decrease ...	...	...	...	11,150

(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.	Number of Persons.	Rs.	Rs.	Rs.
...	3,934	10,583	65,469	2,61,889	4,96,081	13,19,801
8	3,941	10,899	66,039	2,65,346	8,72,240	17,08,468
8	7	316	570	3,457	3,76,159	3,88,667
...	...	...	...	...	...	...
...	...	...	706	2,610	422	3,716
...	...	...	646	2,359	760	3,821
...	...	...	...	...	338	105
...	...	...	60	251	...	...
106	626	1,813	30,647	1,26,565	49,125	3,16,776
15	605	1,800	30,925	1,28,912	49,022	3,11,280
...	...	...	278	2,347	897	...
91	21	13	...	...	...	5,496
...	...	...	11,617	41,105	22,083	1,14,724
...	...	...	11,949	42,396	20,658	1,15,444
...	...	...	332	1,291	...	720
...	...	...	...	...	1,425	...
106	4,560	12,396	1,08,439	4,32,169	5,66,711	17,55,017
23	4,546	12,699	1,09,559	4,39,013	9,42,680	21,39,013
...	...	303	1,120	6,844	3,75,969	3,83,996
83	14	...	...	...	...	...

DISTRICT.	24	25	26	27	
	Amount of Commissions paid to Thoozyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to close of each year.	Amount of Revenue demand actually realized up to close of ensuing quarter.	
	Rs.	Rs.	Rs.	Rs.	
AKYAB	1869-70 ...	75,696	3,858	12,71,428	13,15,436
	1870-71 ...	75,950	4,010	16,84,078	17,03,656
	Increase ...	254	152	4,12,650	3,88,220
	Decrease ...	...	...	...	...
NORTH ARAKAN	1869-70 ...	330	16	3,278	3,584
	1870-71 ...	269	21	3,800	3,800
	Increase ...	...	5	522	216
	Decrease ...	61	...	...	...
RAMREE	1869-70 ...	25,859	640	3,03,110	3,16,136
	1870-71 ...	25,433	556	3,07,165	3,10,433
	Increase ...	...	...	4,055	...
	Decrease ...	426	84	...	5,703
SANDOWAY	1869-70 ...	8,973	58	1,14,666	1,14,666
	1870-71 ...	9,058	375	1,13,449	1,15,069
	Increase ...	85	317	...	403
	Decrease ...	...	...	1,217	...
Total...	1869-70 ...	1,10,858	4,572	16,92,482	17,49,822
	1870-71 ...	1,10,710	4,962	21,08,492	21,32,958
	Increase ...	...	390	4,16,010	3,83,136
	Decrease ...	148	...	...	...

AKYAB, }  
The 6th September 1871. }

(Continued.)

28	REMARKS.
Balance of Revenue demand due on the 30th June of each year, exclusive of remission recommended in column 25.  Rs. 507 810 ... ... 97 ... ... ... ... * 290 ... ... ... ... ... 604 1,100 ... ...	The outstanding balance has since been realized.  The total of fractions was for { 1869-70    24   8   6 { 1870-71    26   2   3  Making a Grand total for ... { 1869-70    17,55,041   8   6 { 1870-71    21,39,039   2   3

NOTE.—Of this balance Rs. 271 have since been realized and the remaining 19 Rs. are in course of collection.

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 1870-71 being detail of Column 22 of the Comparative Statement omitting fractions.*

No.	ITEMS OF REVENUE.	CHIEF TOWNS OF DISTRICT AND AMOUNT.						REMARKS.
		Town of Akyab.	Akyab district.	North Arakan.	Ramree district.	Sandoway district.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Abkaree including Net profit on the sale of Opium ...	1869-70	68,240	18,154	60	28,295	12,565	1,27,314
		1870-71	65,795	17,358	20	29,072	13,145	1,25,390
2	Sea Customs including fines, confiscation &c. ...	1869-70	2,97,857	...	...	...	...	2,97,857
		1870-71	6,78,841	...	...	2,434	...	6,81,275
3	Inland Frontier do. do. ...	1869-70	...	...	...	...	...	...
		1870-71	...	...	...	...	...	...
4	Forests, Timber Revenue and proceeds of Unclaimed Timber ...	1869-70	...	369	...	1,316	1,523	3,208
		1870-71	...	46	70	712	499	1,327
5	Fines, forfeitures &c. ...	1869-70	3,372	12,642	342	4,837	1,595	22,788
		1870-71	3,512	10,855	366	4,139	1,249	20,121
6	Unclaimed property sold ...	1869-70	151	852	...	67	113	1,183
		1870-71	313	566	304	65	99	1,347
7	Fees on Civil and Criminal process ...	1869-70	...	...	...	83	87	170
		1870-71	...	...	...	151	232	383
8	Premium on bills ...	1869-70	...	...	...	...	...	...
		1870-71	...	...	...	...	...	...
9	Gains by remittance of coin or bullion to the Mint ...	1869-70	...	...	...	...	...	...
		1870-71	...	...	...	...	...	...
10	Savings from pay of establishment ...	1869-70	...	...	20	...	...	20
		1870-71	...	...	...	19	...	19
11	Marine receipts credited to Government ...	1869-70	825	...	...	...	...	825
		1870-71	1,402	...	...	663	905	1,402
12	Miscellaneous ...	1869-70	3,535	483	...	...	...	5,666
		1870-71	9,214	1,749	...	717	340	12,020
13	Karen Chiefs Tributes..	1869-70	...	...	...	...	...	...
		1870-71	...	...	...	...	...	...
14	Postage stamps ...	1869-70	12,013	...	...	367	294	12,664
		1870-71	12,475	...	...	460	307	13,242
15	Stamps in Civil suits, law papers ...	1869-70	46,598	15,590	...	9,271	4,234	75,693
		1870-71	28,987	12,914	...	7,331	3,225	52,457
16	Certificate Tax ...	1869-70	...	...	...	...	...	...
		1870-71	...	...	...	...	...	...
17	Income Tax ...	1869-70	8,555	6,845	...	3,226	697	19,323
		1870-71	16,465	11,748	...	3,922	1,562	33,697
Total...		1869-70	4,41,146	54,935	422	48,125	22,083	5,66,711
		1870-71	8,17,004	55,236	760	49,022	20,658	9,42,680

NOTE.—The amount of fractions was for 1869-70 ...13 1 11  
1870-71 ...13 8 2

No.	Local Taxes not included in the Imperial Revenue.		Town of Akyab.	District of Akyab.	District of N. A.	District of Kamree.	District of Sandoway.	Total	Remarks.
1	Port fund credited to local funds ...	1869-70	24,395	...	...	* 76	...	24,471	
		1870-71	42,601	...	...	38	...	42,639	
2	Municipal fund ...	1869-70	15,376	...	...	* 2,130	* 1,819	10,325	
		1870-71	19,081	...	...	2,606	1,511	23,198	
3	Bazaar fund ...	1869-70	...	* 1,659	...	* 3,186	...	4,845	
		1870-71	...	1,251	...	2,655	...	3,906	
4	District cattle market and pound fund ...	1869-70	...	...	...	...	...	...	
		1870-71	...	...	...	...	...	...	
5	District ferry fund ...	1869-70	...	...	...	...	...	...	
		1870-71	...	...	...	...	...	...	
6	Dispensary fund ...	1869-70	541	...	...	465	...	1,006	
		1870-71	1,712	...	...	237	...	1,949	
7	Land sale and rent fund..	1869-70	* 201	...	...	...	...	201	
		1870-71	571	...	...	...	...	571	
8	Five per cent cess fund..	1869-70	* 412	* 30,871	...	* 14,983	* 6,954	53,220	
		1870-71	445	28,838	...	6,620	2,522	38,425	
9	District fund ...	1869-70	...	* 6,305	...	* 778	* 82	7,165	
		1870-71	...	6,002	...	1,949	98	8,049	
	Total...	1869-70	4,925	38,835	...	21,618	8,855	1,10,233	
		1870-71	64,410	36,091	...	14,103	4,131	1,18,737	

\* These figures have been taken from the accounts received from the Accountant General.

NOTE.—The amount of fractions was for 1869-70 ...7 15 0  
 1870-71 ...9 2 7

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

A K Y A B,  
 The 6th September 1871. }

REPORT  
ON THE  
REVENUE ADMINISTRATION,  
FOR 1870-71

---

PEGU DIVISION.

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1. The grand total of the revenue derived from the year 1870-71 shows an increase of 5,76,098 Rupees over that of the previous year, the figures being—

For 1869-70... ..	Rs. 67,02,982.
„ 1870-71... ..	„ 72,79,080.

2. This increase being at the rate of Rs. 8.59 per cent. is considered satisfactory; notwithstanding serious falling-off is shown in the tax levied on the manufacture of salt in the Rangoon district, and of Customs collections at Bassein, also in the vend of Judicial Stamp paper.

*The component items are—*

1869-70.	Particulars.	1870-71.	Increase or Decrease.
Rs.		Rs.	Rs.
18,61,772	Land assessment ...	19,93,324	+ 1,31,552
5,08,245	Fisheries ...	5,47,628	+ 39,383
43,877	Salt ...	27,023	- 16,854
1,398	Bees' wax ...	1,349	- 49
1,12,266	House tax in lieu of capitation ...	1,14,566	+ 2,300
13,57,113	Capitation ...	13,83,523	+ 26,410
5,05,652	Abkaree ...	5,63,586	+ 57,934
16,24,651	Sea Customs ...	19,37,301	+ 3,12,650
1,01,951	Fines and forfeitures ...	1,06,697	+ 4,746
2,626	Unclaimed property ...	1,538	- 1,088
675	Fees on processes ...	2,889	+ 2,214
254	Premium on money orders ...	70	- 184
365	Savings from pay ...	469	+ 104
838	Miscellaneous ...	2,102	+ 1,264
1,28,543	Postage and telegraph stamps ...	1,65,802	+ 37,259
3,25,699	Stamps, judicial, &c. ...	2,96,816	- 28,883
1,27,057	Income tax ...	1,34,397	+ 7,340
67,02,982	Total...	72,79,080	+ 5,76,098

3. The above were accounted for by the Collectors of Customs and Deputy Commissioners as below :—

*I.—Customs.*

Rs.		Rs.	Rs.
13,78,955	Rangoon ...	17,16,372	+ 3,37,417
2,45,696	Bassein ...	2,20,929	- 24,767
16,24,651	Total Customs...	19,37,301	+ 3,12,650

*II.—District Officers.*

Rs.		Rs.	Rs.
23,50,706	Rangoon ...	24,51,037	+ 1,01,331
9,38,845	Bassein ...	9,65,796	+ 27,951
9,85,500	Myanoung ...	10,86,335	+ 1,00,835
5,56,180	Prome ...	5,67,712	+ 11,532
2,47,100	Thayetmyo ...	2,69,899	+ 22,799
50,78,331	Total Districts...	53,41,779	+ 2,63,448



4. The proportion of progress by districts is noted as—

In Rangoon...	... 4.31 per cent.
Bassein ...	... 2.96 „
Myanoung ...	10.02 „
Prome ...	... 2.07 „
Thayetmyo ...	... 9.22 „

5. I now proceed to take each item separately, commencing with—

*I.—Land.*

6. The tax-paying land during the year was divided into leased land, and land not under lease being under annual assessment. Compared with the previous year the proportions were—

1869-70.			District.	1870-71.		
Leased.	Not Leased.	Total.		Leased.	Not Leased.	Total.
Acres.	Acres.	Acres.		Acres.	Acres.	Acres.
313,312	106,794	420,104	Rangoon ...	211,865	256,220	468,085
72,826	147,388	220,219	Bassein ...	72,556	151,827	224,383
193,859	54,680	248,539	Myanoung ...	195,096	65,136	260,232
209,880	61,172	271,050	{ Prome ...	128,613	55,861	184,474
			{ Thayetmyo ...	...	115,222	115,222
789,889	370,034	1,159,917	Total...	608,130	644,266	1,252,396

7. The increase of 92,479 acres gives a ratio of very nearly 8 per cent. on the gross cultivation.

*Paddy Land.*

8. In this are included 1,880 acres of suburban land not covered by buildings, and 232 occupied as brick fields.

1,087,098 Total,
2,112
<hr/>
1,084,986 Net.

9. Of the remainder, land was kept fallow to the following extent—

1869-70.		DISTRICT.	1870-71.	
Leased.	Unleased.		Leased.	Unleased.
Acres.	Acres.		Acres.	Acres.
1,448	1,465	Rangoon ... ..	3,503	3,420
	8,875	Bassein ... ..		6,663
	1,976	Myanoung ... ..		2,004
	805	{ Prome ... ..		511
		{ Thayetmyo ... ..		13,756
1,448	13,121	Total...	3,503	26,354

10. In respect to the above, the absence of any leased land in Thayetmyo and the great preponderance of land paying at fallow rates is noticeable. This was owing to the year 1869-70 being the end of a 5 years' settlement, and to Colonel Horace Browne 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.

11. In Rangoon the increase is due apparently to leases falling in in the same way. In Bassein the Deputy Commissioner does not give the reason of decrease. Probably the fallow land was either not worth keeping a hold on, and was allowed to be taken by the Thoogyee, or else was brought under cultivation.

12. The above deducted, shows the following remaining as under cultivation :—

Acres	781,969	... under lease	... 579,979	acres,
"	248,903	... annually assessed	475,150	"
	<u>10,3872</u>		<u>1,055,129</u>	"

being an increase of 21,257 acres in the year.

13. The leased lands it will be seen have considerably decreased, while those not under lease have increased, owing to the falling in of leases principally in Rangoon, Prome and Thayetmyo. All these passed over, when not resettled, to those under annual assessment.

*Orchard Land.*

14. Garden land also shows an increase.

1869-70.			District.	1870-71.		
Leased.	Annually assessed.	Total.		Leased.	Annually assessed.	Total.
Acres.	Acres.	Acres.		Acres.	Acres.	Acres.
9,558	6,609	16,167	Rangoon ...	8,622	8,536	17,158
1,482	2,697	4,179	Bassein ...	1,481	3,618	5,099
5,241	3,999	9,240	Myanoung ...	5,247	4,177	9,424
13,785	833	14,618	Prome ...	8,186	2,606	10,792
			Thayetmyo ...	...	4,490	4,490
30,066	14,138	44,204	Total...	23,536	23,427	46,963

The increase on the total is 6.24 per cent.

*Separate Fruit Trees.*

15. These are taxed when found on land not under any assessment.

They are shown as below for the two years:—

1869-70.			District.	1870-71.		
Palm and Cocoanut.	Mixed.	Total.		Palm and Cocoanut.	Mixed.	Total.
No.	No.	No.		No.	No.	No.
1,751	8,553	10,304	Rangoon ...	2,438	9,132	11,565
3,831	10,858	14,689	Bassein ...	5,429	9,738	15,167
12,880	17,571	30,451	Myanoung ...	14,266	20,170	34,436
88,164	16,228	104,392	Prome ...	74,114	13,866	87,977
			Thayetmyo ...	11,405	3,117	14,927
...	...	159,836	Total...	...	...	164,072

16. In Prome, besides the above, 68,000 palms which were left untapped during the year, paid at 3 pie each, and in Thayetmyo 2,163 in the same way.

The total increase in the regularly taxed trees is 4,236 trees.

*Miscellaneous Cultivation.*

17. This has increased about 25 per cent. viz., 16,189 acres, the figures of the two years being—

1869-70 45,102 acres.

1870-71 61,291 „

The great increase has been in the Thayetmyo district upwards of 10,000 acres, and Myanoung, upwards of 4,500.

18. For the former district, Colonel Browne explains that a considerable amount of land, which the previous year had been classed as Toungya, was brought under its proper head this year.

In Myanoung, the increase is ascribed to the increase of population by immigration, new settlers taking more kindly to this sort of agriculture.

*Toungya.*

19. These, at an estimated area of 2 acres to each ya, increased from 50,122 acres, to 57,944 acres.

—The increase, as might have been expected, was chiefly in the Prome and Thayetmyo frontier districts.

*Revenue Settlement.*

20. No settlements by the Revenue Settlement Department were made during the year.

Colonel I<sup>24</sup>ies remarks—“102,537 acres formerly under settlement—used during the year under-report, and with “one or two special exceptions, no applications have been “made for a renewal of the lease. This is not to be regret- “ted, as the present system when the leases are “advantageous to the people they are unnecessarily dis-



advantageous to Government, and when they are beneficial to Government, in many instances they act injuriously for the soil."

21. In Bassein a note is made of a decrease in land under lease, to the extent of 269 acres paddy, and 1 acre garden land being thrown up, or from the lessees dying without leaving representatives to take up the land.

22. All that was done in Myanoung district was to allow existing lessees to add on their potta land to their original leased area, as it became liable to pay revenue.

23. For Prome, Captain Street reports thus:—"The period of 5 years' settlement made by Colonel Ripley expired during the present year in the Shway-doung and Mahathamam townships. A fresh settlement was made for 3 years in the Shway-doung township, but there was not time to do anything in the township of Mahathamam."

"The amount of paddy land taken under a fresh lease in the Shway-doung township was acres 21,889; the amount under the previous lease of 5 years was 19,249 acres. There is thus an increase of acres 2,560."

"The area of garden land taken under a fresh lease of 3 years was 2,186 acres, whilst the amount under the previous settlement was 1,496 acres, there being an increase of 690 acres."

"The land now under settlement in this district is as follows:—

	Paddy.	Garden.
Leases expiring in 1878...	56,809	2,650
Do. do. 1879...	41,815	3,348
Do. do. 1873...	21,809	2,186
Total...	120,424	8,184

24. In Thayetmyo, nothing appears to have been done in the way of releasing lapsed leases.

*Sale of Waste Lands.*

25. None were sold during the year.

*Grants of Waste Lands.*

26. There were two such given in the Rangoon District under the rules of the 30th March 1865.

One was in the Angyee township, to Mounge Tet Too of 1,179-1-4 acres; the other in the Syriam township, to Mr. R. McLeod, Revenue Settlement Department, of 360-4-4 acres. This was of the 2nd class, the first noted being 4th class.

27. I annex a tabular statement of these waste land grants in the Rangoon district, showing the years in which they will fall into revenue.

No revenue was received for this class of grant during the year.

*Village Land Granted in Pottas under the Local Revenue Rules.*

28. There fell into assessment during the year—

In Rangoon	...	...	...	9,113	acres
Bassein	...	...	...	2,449	„
Myanoung	...	...	...	5,923	„
Prome	...	...	...	287	„
Thayetmyo	...	...	...	0	„
				<u>Total</u> ...	<u>17,772</u> acres.

And there were granted—

In Rangoon	...	...	...	5,979	acres
Bassein	...	...	...	2,054	„
Myanoung	...	...	...	4,778	„
Prome	...	...	...	630	„
Thayetmyo	...	...	...	0	„
				<u>Total</u> ...	<u>13,441</u> acres.

*Extension of Cultivation due to Embankments.*

29. In the Myanoung District there is an area of cultivated land protected by the bund which amounts to 21,812 acres, the increase during the year being 2,556 acres.

The gross revenue which can be credited to the embankment work has now amounted to 2,11,161 Rupees, including a sum of 35,800 Rupees realized in 1870-71.

30. In Prome also, some land is protected by embankments, but these are not Government Works.

*Land Revenue.*

31. This is shown as below :—

1869-70.	1870-71.	Cultivation.	Increase.	Rate of Increase.
16,56,267	17,60,002	Paddy ... ..	1,03,735	6.26
1,15,486	1,23,533	Orchard and trees ... ..	8,047	6.96
64,958	81,267	Miscellaneous ... ..	16,309	25.10
25,061	28,522	Toungya ... ..	3,461	13.81

*Fisheries.*

32. The increases were—

Rangoon ... ..	Rs. 10,163
Bassein ... ..	18,288
Myanoung ... ..	8,311
Prome ... ..	402
Thayetmyo ... ..	2,219

39,383

33. The increase in Rangoon District is ascribed to the way in which Mr. R. McLeod who was entrusted with the renting of them managed the renting.

The Deputy Commissioner notices the fact of parties who were disappointed being dissatisfied, but gives Mr. McLeod credit for the way in which he has discharged his difficult task.

34. Mr. McLeod, I have no doubt, was of great assistance in settling the fisheries. But when it can be possibly managed it is the Deputy Commissioner who ought to go out and do this work himself. I am sorry that I cannot join in the satisfaction expressed by the Deputy Commissioner.

35. I have for several years pointed out that members of rival factions should not be put into the same fishery to work it. It is against Burmese human nature to work smoothly under the circumstances. The result is, appeals, complaints, law suits, and endeavors to oust the people of the opposite faction.

36. Fisheries should be arranged for with partnerships, the members of which, to a previously determined number, agree to take the fishery and work it in company with each other.

37. From this natural rule not having been observed, and from the Deputy Commissioner not having rented the fisheries himself, but deputed the duty to a subordinate, himself not a Sub-divisional Officer, as a matter of course discontent ensued, and much time has been taken up with little profit to any one but the Certificated Pleaders.

38. In Bassein, there was a gross increase of Rs. 20,156 in the Lake fisheries, Rs. 4,700 of which were from fisheries bordering on Myanong.

The actual increase on the other fisheries was due to releasing lapsed fisheries, the three years term for which had expired.

49. Dhameng or Sea fisheries fell off in this District 4,818 Rupees.

This is attributed to losses in the previous year's transactions.

Turtle Bank increased 2,950.

40. In Myanong Rs. 7,829 of the increase was in Lake and Pond fisheries. There was actually a gross increase of upwards of 10,000 rupees, but against this had to be set off the border fisheries above noted, which had been taken by



the Deputy Commissioner of Bassein for the year, and some leasings at reduced rents. The reason given is the increased value of the fisheries.

41. The Lake and Pond fisheries are comparatively few, and of no great value in Prome. There was a decrease this year in their renting, which decreased the gross increase in the revenue on net fishery tax, which would otherwise have stood at Rs. 760.

42. The revenue derived from Pond fisheries in Thayetmyo more than doubled what was obtained in the previous year.

The chief reason given was previous collusion between the renters.

43. The proportion which the Sea and River fisheries, including Turtle Banks, bear to the Lake and Pond fisheries, is shown as follows :—

1869-70.			Districts.	1870-71.		
Lake and Pond.	Sea and Net.	Total.		Lake and Pond.	Sea and Net.	Total.
2,28,116	32,541	2,60,657	Rangoon ...	2,45,786	25,034	2,70,820
84,433	47,124	1,31,557	Bassein ...	1,04,589	45,256	1,49,845
1,01,735	4,867	1,06,602	Myanoung ...	1,09,564	5,349	1,14,913
5,968	1,603	7,571	Prome ...	6,130	1,843	7,973
1,196	662	1,858	Thayetmyo ...	2,864	1,213	4,077
4,21,448	86,797	5,08,245	Total.	4,68,933	78,695	5,47,628

44. The proportion of fish tax that was received in Prome during 1869-70 from the two Sub-Divisions that have since been made, the new district of ... and Thayetmyo being ... the margin.

Lake.	River.	...	Prome.
5,968	1,603	...	...
1,196	662	...	Thayetmyo.
7,164	2,265		

45. The Sea and Net fisheries and Turtleries included in the above were as below :—

	Net.	Turtle.	Total.
Rangoon ... ..	25,034	...	25,034
Bassein ... ..	37,156	8,100	45,256
Myanoung ... ..	5,042	307	5,349
Prome ... ..	1,843	...	1,843
Thayetmyo... ..	1,213	...	1,213
Total ... ..	70,288	8,407	78,695

46. The reports of the Deputy Commissioners of Rangoon and Bassein both show how the Sea fisheries are carried or chiefly with borrowed money. This as a matter of consequence materially interferes with the profits of the fishing people.

#### *Salt.*

47. The further falling-off in the manufacture of home-made salt is viewed with regret.

In the previous year the decrease was 17,035; In the year under report, 16,854; totalling 33,889 in the course of two years.

48. This is owing to European and other foreign salt being largely imported, and to the local salt makers not being able to compete with this in the market. Small quantities will probably be still made for the cure of particular kinds of fish. But with the influx of sea-borne salt, the trade in the home-made article may be said to be fast going to ruin.

#### *Forest Produce.*

49. This is from licenses to collect bees' wax. In Rangoon the decrease is due to no license having been issued.

#### *Capitation Tax.*

50. This is under two kinds, capitation simple and lan tax in lieu of capitation. Each of these, as already shown, increased.

51. The land tax in lieu of capitation, which is levied in the larger towns, shows an increase of 2,300 Rupees, and the capitation tax proper, Rs. 26,410, over the previous year, the number assessed and amount being—

Persons	...	...	325,167
Rupees	...	..	13,83,523

52. The ratio of progress for each district, and for the whole division, being—

Rangoon	...	...	1.30	per cent
Bassein	...	...	1.08	„
Myanoung	...	...	3.10	„
Prome	...	...	0.66	„
Thayetmyo...	...	...	3.87	„
<hr/>				
For the Division...	...	...	1.94	„
<hr/>				

53. The rates of increase in Rangoon and Myanoung are much what they were the previous year, that for Myanoung showing a much greater advance.

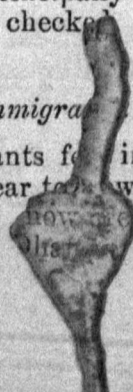
54. In Bassein, the rate has fallen from 3.80 to 1.08. The Deputy Commissioner explains that a greater increase has not been obtained, in consequence of a heavy mortality in the district, from various diseases.

55. The decrease in the Prome district from 2.05 to 0.66 per cent. is ascribed, 1st to the cutting off of the north subdivision which has become a separate district; 2nd to an outbreak of cholera in the Pongday and Padoung townships which has affected the increases.

56. The new district of Thayetmyo comes out best. The large proportion of increase is due principally to the Thoo-gyees, capitation rolls having been checked in as many instances as possible.

*Exemption Tickets to Immigrants*

57. Exemption tickets to immigrants for into tax, and fresh ones were given during the year to new arrivals, as below:—



Fell into Tax.	District.	Fresh tickets granted.
347	Rangoon ...	551
214	Basscin ...	198
1,564	Myanoung ...	1,564 the same number as the previous year.
57	Prome ...	573
	Thayotmyo ...	953
2,182	Total...	3,839

*Excise on spirits and intoxicating drugs.*

58. This is, in India, generally known as "Abkaree."

The increase in this item of district revenue has been general throughout the division, viz :—

In Rangoon ... ..	Rs. 25,248
Basscin ... ..	,, 1,658
Myanoung ... ..	,, 30,696
Prome ... ..	,, 249
Thayotmyo... ..	,, 83

The large increases in Rangoon and Myanoung are thus accounted for by the Deputy Commissioners.

59. Rangoon, to a large quantity of opium having been taken during the year by the Rangoon Opium Farmer.

The number of chests required to be taken was 84, the same as in 1869-70, but the farmer having failed to take the prescribed quantity in the latter year, the difference in the number of chests taken in the two years, viz., 29, yielded the increase of Rs. 25,126, this being the net profit realized in the sale of the drug.

It will be found by a reference to the last annual revenue report that his short receipt of Rs. 25,126 in 1869-70 was noticed.

As the far <sup>more</sup> this district were under lease for 2 years, the other <sup>part</sup> under this head remained the same. The



slight difference of Rs. 123 was owing to those licenses having been taken out in the interior of the district to vend toddy.

60. Myanoung. The increase may be entirely set down to the establishment of opium, ganja and arrack farms which did not exist in the previous year.

61. A separate report is sent up for this branch of the revenue.

SEA CUSTOMS

62. The increase has been entirely in Rangoon. In Bassein there was a falling-off.

1869-70.		1870-71.	
13,78,955	Rangoon ... ..	17,16,372	
2,45,696	Bassein ... ..	2,20,929	
16,24,651	Total...	19,37,301	

63. A special trade report, going into details, is also submitted in the Customs Department.

64. The tonnage which cleared from the two above ports was :—

1869-70.		1870-71.	
Vessels.	Tonnage.	Vessels.	Tonnage.
709	307,669	713	329,081
83	41,831	69	33,633
792	349,500	Total...	362,714

*Judicial Receipts.*

65. These are shown as below :—

1869-70.					1870-71.			
Fines and forfeitures.	Unclaimed property sold.	Fees on Civil processes.	Total.		Fines and forfeitures.	Unclaimed property sold.	Fees on Civil processes.	Total.
19,852	...	...	19,852	Rangoon towna ...	11,852	...	...	11,852
15,896	703	...	16,599	Rangoon ...	16,348	277	...	16,625
13,893	375	622	14,890	Bassein ...	13,048	...	2,462	16,510
25,521	550	53	26,124	Myaoung ...	29,561	256	181	29,998
19,124	579	...	19,703	Prome... ...	21,750	545	248	22,541
7,665	419	...	8,084	Thayetmyo ...	14,138	460	...	14,598
1,01,951	2,626	675	1,05,252	Total...	1,06,697	1,538	2,889	1,11,124

66. The fines and forfeitures this year realized in the town of Rangoon include as follows :—

	Rs.
Judicial fines ... ..	5,597
Abkaree fines ... ..	1,253
Opium duties ... ..	5,002

The decrease in the Rangoon Town Magistrate's Court, that officer explains, has "been brought about by a large number of defaulters amongst those who were fined heavily in Abkaree cases: also in consequence of the increase in gambling, imprisonment was awarded more than formerly."

*Premium on Bills, Savings from Pay of establishment and other miscellaneous receipts.*

1869-70.				District.	1870 71.			
Premium on Bills.	Savings from pay of Establishment.	Miscellaneous.	Total.		Premium on Bills.	Savings from pay of Establishment.	Miscellaneous.	Total.
...	...	218	218	Rangoon ...	...	7	644	651
251	...	104	355	Bassain ...	...	66	165	233
...	240	...	240	Myanung ...	...	...	7	7
3	125	516	644	Prome ...	...	64	1,247	1,322
...	...	...	...	Thayetmyo ...	...	6	383	428
254	365	828	1,457	Total ..	70	439	2,162	2,641

67. The above are all accidental sources of revenue.

The column "miscellaneous" includes this year.

Sale of empty treasure and other boxes, sale of an old clock, sale proceeds of confiscated opium, police receipts, schooling fees,—unclaimed deposits, cash recoveries on account of stamp duty in pauper suits, attestation fees, and unclassified "Miscellaneous."

*Postage and Telegraph Stamps.*

68. The receipts were—

	Rangoon.	Bassain.	Myan- oung.	Prome.	Thayet- myo.	Total.
Postage ...	51,681	3,108	750	682	100	58,621
Telegraph ...	93,556	...	1,258	4,495	372	1,07,181
Total...	1,48,237	3,108	2,008	5,177	472	1,65,802

69. The increase in these stamps was—

	Postage.	Telegraph.
Rangoon	+ 2,899	+ 34,830
Bassein	- 716	...
Myanoung	+ 175	- 697
Prome	- 129	+ 323
Thayet-myo	- 120	+ 1,152

70. The large increase in sale of Telegraph stamps is ascribed not only to more extensive use being made of the line, but also to the Franco-German war. The decrease in the purchase of postage stamps at Bassein is said to have resulted from the withdrawal of some of the merchants' firms there. It is to be regretted that this seaport is not afforded advantages which might allow it to grow into favor with the shipping visiting Burma.

If a telegraph were established, connecting it with Rangoon, with a continuation to Diamond Island, or Negrais, even this would cause it to be more used as a port of call than it is at present.

*Law stamps.*

71. There has been a general falling-off in the sale of these during the year, except at Thayetmyo.

The several sorts are thus exhibited :—

	Rangoon.	Bassein.	Myan-oung.	Prome.	Thayet-myo.	Total.
Judicial including Court Fees	108,237	...	22,331	21,600	14,079	1,66,247
Non-Judicial including Bills and Receipts	135,795	33,971	3,419	3,180	2,162	78,527
Impressed	47,861	...	...	...	...	47,861
Penalties	957	1,261	931	778	251	4,178
Total	393,850	35,232	26,681	25,558	16,492	2,96,814



72. The decrease already noted above was no less than 28,883 Rūpees.

This is attributed by the Deputy Commissioners, partly to decrease in litigation, or diminution in the value of lawsuits, and partly to the introduction of the Court Fees' Act which reduced the rate on plaints to  $7\frac{1}{2}$  per cent.

*Income Tax.*

73. In the Rangoon, Bassein and Thayetmyo Districts, this tax shows a falling-off. In Prome, an increase of about 50 per cent., while in Myanoung there was a remarkable increase owing to the Deputy Commissioner having, as he says, "misunderstood" instructions regarding the assessment, which I agree with Captain Plant in considering there is no necessity to dilate on in this report.

74. It was this misapprehension of his, however, that has made the income tax this year show this increase instead of, as it would otherwise have done, a decrease.

In Prome the increase was due entirely to the increased rate.

75. The decreases are explained to have arisen, in Rangoon,—(1) from the district assessments having been subjected to scrutiny, and the tax more fairly imposed in regard to the incomes of the people assessed.

(2) From the incomes of the merchants and traders in the town of Rangoon having suffered from stagnation of trade arising from various causes.

76. A separate report has been already submitted, which goes into the details of this tax.

*Revenue Collections.*

77. Of the above noted imperial taxes total as already noted Rs. 72,79,080, there were realized up to the end of May Rs. 72,04,123, leaving as uncollected—

1, Recommended to be remitted Rs.	779
2, In course of realization...	78

Total Rs. 57

78. Of this latter, there was on account of—

	Rs.
Land revenue ... ..	18,870
Fisheries ... ..	8,898
Salt ... ..	2,661
Capitation tax ... ..	2,113
And Income Tax ... ..	636

79. In both the Myanoung and Thayetmyo districts, every rupee had (except the remissions) been told into the Treasury (in the former district within the official year).

In Prome, the balance was only 241 land tax, and Rs. 636 income tax, totalling Rs. 877.

80. The large balances were in the Rangoon and Bassein districts, in the former of which Rs. 10,869, and in the latter 16,432 were outstanding.

81. In the Rangoon district this was reduced to Rupees 2,807 by the 23rd August, the date of Colonel Davies' report.

82. Those recommended (Rs. 46,779 as above noted) are considerably less than in the previous year, when the total amounted to upwards of 80,000 Rupees.

83. In the Rangoon district a large proportion of the remissions was on account of land tax from a variety of reasons, *viz.*, over-assessments, wrong measurements, and the like.

84. In Bassein the amount recommended is singularly small—only Rupees 566.

In Myanoung, the remissions were land revenue, &c., Rs. 9,188, capitation Rs. 1,338; totalling 10,526.

85. The former was owing chiefly to inundation in the early part of the season, and to the grain having failed to fill in the ear at the end of the season, owing to drought.

86. In Prome also, similar reasons are given for the remissions of tax. Some cultivation was also destroyed by the overflow of the Mycet-ma-kha, and the Nevadat streams.

87. In Thayetmyo, the bulk of the remission was of excise. This was from the opium and gunja farmers having defaulted, and to the re-sale of the farms resulting in a decided loss.

88. The remissions are thus tabulated—

District.	Land.	Fisheries.	Capitation and Land Tax in Ru.	Income Tax.	Excise.	Total.
Rangoon ...	9,316	1,810	2,262	...	998	14,416
Bassein ...	146	...	355	65	...	566
Myanoung ...	9,188	...	1,338	...	...	10,526
Prome ...	7,980	...	1,132	3,227	350	12,689
Thayetmyo ...	855	...	740	202	6,784	8,582
Total ..	27,485	1,810	5,827	3,494	8,132	46,779

*Defaulters.*

89. In Rangoon, I am glad to see, the Deputy Commissioner reports, "there were no revenue defaulters during the year who were imprisoned for non-payment of revenue." The same in Myanoung, Prome and Thayetmyo.

The Return received from the Deputy Commissioner of Bassein notes 3 persons in Jail for less than a month, and 5 over this period, and for less than 3 months.

*Embezzlements.*

90. In Bassein, Thoogyee Mung Yan Gin embezzled Rs. 454 of tax and was sentenced to 6 months' rigorous imprisonment.

In the Prome district, Thoogyee Mung Yan Ong of Kyoung Goo Circle, Padoung Township, was convicted of converting a sum of Rs. 110, capitation collected to his own use. He was dismissed and the amount recovered from his sureties.

*Thoogyees.*

91. Rangoon. Mung Gye Thoogyee, who was dismissed the previous year for falsifying an assessment





were only two in his district who were competent to measure land. During the year, 11 have passed examinations in land-measuring, and 7 persons who are sons, or near relatives, of Thoogyees, have also passed.

*Circles.*

97. In Rangoon there were 63 circles and 67 Thoogyees.

Bassein	... ..	112	..	92	..
Myanoung	... ..	131	..	94	..
Prome	... ..	698	..	175	..
Thayetmyo	... ..	81	..	68	..

In pursuance of a plan that has already been reported, circles to which there may be no hereditary claimants in the Prome and Thayetmyo districts, are, on falling vacant, placed under the Thoogyee of the adjacent circle.

Seven small circles were treated thus in Prome during the year, and 13 in Thayetmyo.

*Akhoon-woons.*

98. These are the Head Burmese Revenue Assistants in each district office.

Rangoon. Mounng Hmo.—Colonel Davies notes him as deserving commendation for the efficient manner in which his duties were discharged.

I think the Deputy Commissioner is fortunate in having so indefatigable a worker.

Bassein. Mounng Khyo.—His Deputy Commissioner notes that he has given satisfaction.

Myanoung. Mounng Gan.—Captain Plant notes that he is still the same excellent official he has always proved himself.

Prome. I do not find Mounng Ta Doot, specially reported on. He is a steady officer.

Thayetmyo.—Mounng Tetto is reported giving complete satisfaction and as being zealous and intelligent.

99. I understand that one of my brother Commissioners is in favor of having the district Akhooon Woons gazetted to their appointments. They are in very responsible places and I think the idea is a good one.

*Revenue Office Work done.*

100. The following abstract will give an idea of the amount of office work got through with on the revenue side :—

	Commissioner of Pegu.	Rangoon.	Bassein.	Myaung.	Prome.	Thayetmyo.	Total.
Revenue cases of kinds disposed of ...	59	585	1,437	895	320	154	3,460
Letters ...	6,454	3,407	910	1,073	2,160	1,160	15,164
Petitions received ...	153	2,806	1,670	831	1,084	854	7,398
Proceedings, reports, references, &c., received ...	1,593	84	1,730	43	3,815	...	7,211
Periodical returns sent ...	201	472	33	153	321	86	1,569
Tax tickets issued ...	...	197,232	140,039	183,403	166,098	62,230	751,622
Total ...	8,400	201,606	143,128	188,398	174,408	64,484	786,424

*District Officers.*

101. I have to offer my thanks to, and to request the Chief Commissioner's favorable notice of all the Deputy Commissioners who have aided me in the administration of this division during the year.

Colonel Davies has improved in acquaintance with his district and is assiduous in his attention to office work.

Captain Street is a very steady officer and thoroughly conscientious.

Lieutenant Colonel Horace Browne, Captains Plant and Pemberton, have worked well and hard during the year.

102. I have also to notice the satisfaction given by Captain Forbes, Assistant Commissioner, and Moungh Kyaw Doon, Extra Assistant Commissioner, both sub-divisional officers.

*District Officers' Reports.*

103. The reports submitted for perusal and the following remarks no

*Revenue Settlement.*

104. The previously made settlements, whether under Colonel Browne and his successor, Major McMahon, or more recently, under other officers in carrying out the Rules of December 1867 (an application to the whole province of a few crude ones originally drafted for Toungoo district) have failed to take any hold of the country.

105. It is most desirable that some system, adapted to the requirements of the several districts forming this division, should be adopted, and settlements made, which shall be at the same time satisfactory to the people, and just to Government.

106. Above all things, what is wanted is a correct land survey, which shall be of a permanent character, and prevent the cultivating tax-payer from yearly renewing measurements, each differing from the other, and tending to establish worry and distrust in our system, instead of the confidence which ought to exist.

107. In respect to the existing method, the following is extracted from the reports:—

Deputy Commissioner, Rangoon.

“Under the present system where the leases are advantageous to the people, they are unnecessarily disadvantageous to Government, and where they are beneficial to Government, in many instances they act injuriously for the soil.”

*Fisheries.*

108. The fisheries of this Province, as well as of the rest of the Indian Empire, have been the subject of much enquiry and report in the last few years.

There is no doubt but that a considerable amount of consideration has to be bestowed upon what are manifestly defects in the way of managing them—

Here in Pegu, they are divided into sea, river and lake or pond, also turtleries.

109. Regarding the sea fisheries, Colonel Davies notes—  
“It appears that the implements in use have been the same as those in vogue 15 years ago, viz., the *Dingy* and the

Myeng Pyket \* \* At first sight the profession appears a remunerative one, but its greatest draw-back is want of capital, which prevents many from pursuing this vocation, and compels others to abandon it.

It requires at the commencement no less than 300 Rupees for a fisherman to furnish himself with the necessary materials for his traps, &c., and the money in the majority of cases has to be borrowed, not at a certain rate of interest, but for every 100 Rupees borrowed; the borrower has to pay 400 khyengs (or baskets) containing about 4,000 viss of fish. By this method of payment of interest and principal the money-lenders obtain nearly 300 per cent. on the money advanced.

Only one-tenth of the fishermen work on capital of their own, and are enabled to convert the fish caught into ngapee, and thus become masters of the profits realized. The other nine-tenths commence business with borrowed money, and have to make over a large portion of each draught to the money lender, thus reserving to themselves a very small portion to their own use; so that at the close of a season, while some discover the fact that their profits have just been sufficient to maintain themselves and families, after payment of the money borrowed, the rest find that they are almost hopelessly involved in debt; and as it frequently happens that dhamengs are either destroyed, stolen, or blown away, these poor people have to borrow money on the same conditions as before to begin an undertaking fraught with risk and danger to life and property in the hope of earning a livelihood, and of paying off the debt incurred the previous season."

110. In respect to dhameng ngapee, the Deputy Commissioner of Bassein writes as follows:—"The only market for this article is in Upper Burma, but little being consumed in the district where fresh fish is easily procured. It is manufactured on the coast to which country boats resort, and transport it to Pantanau, where it is again sold to merchants from Upper Burma, who export in their own boats brought down with them.

Merchants from this part however also export the ngapee to Upper Burma on their own account.



This manufacture (the Deputy Commissioner goes on to explain) is variable, the fishermen being dependent on money lenders advancing them sufficient to make them traps for the ensuing season. The money lenders, again, are guided in the amount of their advances by the current rate of the market before the close of the season. But as they seem to trust to this principally without much calculation of the stock, either in British or in Upper Burma, it generally follows that a season with high prices prevailing is followed by heavy advances to the fishermen, creating a large supply with consequent low prices, or *vice versa*, in the next season."

111. Rangoon and Bassein are the only two districts in this division having a sea-board.

112. In respect to river or net fisheries, Colonel Davies sets forth:—"The circumstances are different. In the first place a small capital is required for a fisherman to equip himself with. A boat good for 6 or 7 years costs, say, 30 Rupees and a net 15 Rupees. To this if he added Rs. 80 for salt and 4/8 tax, the expenses would amount to Rs. 129/8.

The produce of one season is estimated at 120 khyongs (or baskets), which equals 3,600 viss of ngapee, which at the rate of 100 Rs. per 1,000 viss gives 360 Rupees, thus leaving a clear profit of Rupees 231/8 to the fishermen. But, adds Colonel Davies, experience shows it is very difficult to calculate with any exactness the profits or losses of the laboring classes and especially of fishermen.

113. Regarding lake or pond fisheries, (eng), Colonel Davies also remarks—

"If in view of the present system the price were fixed on a moderate increasing scale, and then tenders invited from resident fishermen who would work themselves for a term of years, under an agreement to improve the fishery, and that tender accepted, which included the greatest annual increase, much more satisfaction would be obtained, and the Government interests protected."

114. As an argument for enhancing the rents to an amount which would not more than leave a fair profit to the lessee, Captain Pemberton sets forth that it is found that,

when the lessee can obtain a considerable profit by sub-letting the fisheries, he not unnaturally prefers doing so, as he thereby makes a comfortable income for the trouble of collecting the rents from the sub-lessees, and paying it into the treasury,—a method of living which raises the envy of others. Such glaring breaches of the rules are however few; the lessee of a fishery, of which he can sub-let the major part with profit, generally retaining an important portion of the fishery which he works himself, dividing the remainder amongst his relations and followers.\*

The remedy for this, in Captain Pemberton's opinion, is to raise the rent, so that the lessee cannot make a *large* profit, and would thus perforce be drawn to work the main fishery himself. This policy he thinks has this advantage also, that it does not keep persons who have, or more often, only *think* they have a claim to the fishery, unsettled, until the period of the lease expires, in the expectation that they may then obtain the lease, but enables them to settle down to other occupations, and with them, of course, the numerous persons who expect to share in the advantage following a change in the renter.

115. The whole question of the fisheries of this province has been lately receiving considerable attention on the part of Government, and a report on a Draft Act has been sent up, by which it is sought to place them on a more satisfactory footing than at present.

116. In the Rangoon district for the last two or three years, the rule has been apparently to appeal as often as possible against the leases made by the district officer, in the hope of something being got out of the same, the persons benefitting being the pleaders employed by the petitioners.

117. It is to be admitted though that the unsatisfactory way in which members of rival factions have still been put in the work in the [same fishery has given rise to much contention and dissatisfaction.

No Deputy Commissioner who values his reputation as a good revenue officer in fishery settlements, should ever make such an arrangement, and this I have pointed out many times.

*Grants of Waste Lands.*

118. These, during the year, have formed the subject of enquiry and report.

The present rules are decidedly bad, and have allowed of much injury and discomfort, not to say oppression, to the people, by all sorts of grantees.

119. This is what Colonel Davies says—“with the exception of a few grants which have boundaries naturally defined, no artificial landmarks have been erected to define the boundaries of the grants, and the consequence has been frequent trespass on the part of neighbouring villagers and ignorance on the part of the grantees themselves of the limits of their own grants.”

Under the rules for the ~~sale of waste lands~~, it is incumbent on a grantee to demarcate his boundaries, but under the Rules of the 30th March 1865 ~~no such condition is imposed.~~

Very few of the residents on a grant are new settlers, and even these it appears have not been brought into the country by the grantees, but have come of their own accord. It was one of the first expectations of Government that on giving away these grants, grantees would import men to work their lands, and thus increase the population as well as the cultivation; but the fact is that they have driven away cultivators from lands paying revenue to Government, and thus diverted the tax to their own profit. What was anticipated to be accomplished for the benefit of the country has been the means of enriching private individuals at the expense of Government and of the community at large.

With regard to the extent of improvement effected by the grantees; out of 47 grants only 3 grantees appear to have devoted their attention to the cultivation of the lands with any degree of satisfaction; and, on the whole, considering the time that the grants have been made, very little has been done in the way of improving them. There are some good examples who add largely to the average of work done, but the grants left almost in a state of nature are so great that this average is very low. Of a total of 80,903 acres granted,

only 9,503 acres have been brought under indifferent cultivation."

*Revenue Rules.*

120. It is noticed that the time appears to have arrived when the existing Rules might be taken up and revised. What is particularly wanted is that the *Procedure* of the Revenue Courts should be as well defined as that of the Criminal and Civil Courts.

*Conclusion.*

121. I trust the Chief Commissioner will be satisfied with the results of the present year's work as exhibited above, and will continue his support to myself and to the district officers in our management of this division.

No. I.

COMPARATIVE STATEMENT of the Amount demand of Land and other Imperial Revenue of the several Districts in the Pegu Division, for the years 1869-70 and 1870-71, 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 on Garden and Orchard Land on which Revenue is payable.	
	Acres.	Rs.	Acres.	Rs.	
RANGOON ...	1869-70 ...	397,858	7,82,482	16,167	38,978
	1870-71 ...	443,960	8,68,423	17,158	42,755
	Increase ...	46,102	85,941	991	3,777
	Decrease ...	...	...	...	...
BASSEIN ...	1869-70 ...	210,811	3,41,908	4,179	10,408
	1870-71 ...	213,378	3,48,655	5,099	11,955
	Increase ...	2,567	6,747	920	1,547
	Decrease ...	...	...	...	...
MYANOUNG ...	1869-70 ...	209,725	3,24,391	9,240	22,737
	1870-71 ...	215,406	3,32,625	9,424	24,049
	Increase ...	5,681	8,234	184	1,312
	Decrease ...	...	...	...	...
PROME ...	1869-70 ...	146,818	1,71,057	9,798	35,695
	1870-71 ...	151,304	1,75,216	10,792	37,955
	Increase ...	4,486	4,159	994	1,260
	Decrease ...	...	...	...	...
THAYETMYO ...	1869-70 ...	55,277	36,429	4,820	6,668
	1870-71 ...	63,050	35,083	4,490	6,819
	Increase ...	7,773	...	...	151
	Decrease ...	...	1,346	330	...
Total ...	1869-70 ...	1,020,489	16,56,267	44,204	1,15,486
	1870-71 ...	1,087,098	17,50,002	46,963	1,23,533
	Increase ...	66,609	1,03,735	2,759	8,047
	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 cultivation.
		Acres.	Rs.	No.	Acres.
RANGOON	1869-70 ...	3,639	7,487	1,221	2,442
	1870-71 ...	3,931	8,169	1,518	3,036
	Increase ...	292	682	297	594
	Decrease ...	...	...	...	...
BASSEIN	1869-70 ...	2,658	4,095	1,283	2,566
	1870-71 ...	2,962	4,682	1,472	2,944
	Increase ...	304	587	189	378
	Decrease ...	...	...	...	...
MYANOUNG	1869-70 ...	24,486	39,664	2,544	5,088
	1870-71 ...	29,040	46,834	3,181	6,362
	Increase ...	4,554	7,170	637	1,274
	Decrease ...	...	...	...	...
PROME	1869-70 ...	4,888	6,763	6,844	13,638
	1870-71 ...	5,560	7,481	8,409	16,818
	Increase ...	672	718	1,565	3,180
	Decrease ...	...	...	...	...
THAYETMYO	1869-70 ...	9,431	6,949	13,169	26,338
	1870-71 ...	19,798	14,101	13,942	27,884
	Increase ...	10,367	7,152	773	1,546
	Decrease ...	...	...	...	...
Total...	1869-70 ...	45,102	64,958	25,061	50,122
	1870-71 ...	61,291	81,267	28,522	57,044
	Increase ...	16,189	16,309	3,461	6,922
	Decrease ...	...	...	...	...



(Continued.)

10	11	12	13	14	15	16
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.	Total area of Land cultivation on which Revenue is payable.	Total Assessment, on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
1,221	...	...	420,106	8,30,168	2,60,657	37,146
1,518	...	...	468,085	9,20,865	2,70,820	17,288
297	...	...	47,979	90,697	10,163	...
...	...	...	...	...	...	19,858
1,283	...	...	220,214	3,57,694	1,31,557	6,698
1,472	...	...	224,383	3,66,764	1,49,845	9,699
189	...	...	4,169	9,070	18,288	3,001
...	...	...	...	...	...	...
2,544	...	...	248,539	3,89,336	1,06,602	33
3,181	...	...	260,232	4,06,689	1,14,913	36
637	...	...	11,693	17,353	8,311	3
...	...	...	...	...	...	...
6,844	...	...	175,192	2,24,359	7,571	...
8,409	...	...	184,474	2,29,061	7,973	...
1,565	...	...	9,282	7,702	402	...
...	...	...	...	...	...	...
13,169	...	...	95,866	63,215	1,858	...
13,942	...	...	115,222	69,945	4,077	...
773	...	...	19,356	6,730	2,219	...
...	...	...	...	...	...	...
25,061	...	...	1,159,917	18,61,772	5,08,245	43,877
28,522	...	...	1,252,396	19,93,324	5,47,628	27,023
3,461	...	...	92,479	1,31,552	39,383	...
...	...	...	...	...	...	16,854

DISTRICT.	17c	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.	No.	Rs.	No.	
RANGOON	1869-70 ...	110	6,672	67,108	74,709
	1870-71 ...	...	5,424	68,389	76,048
	Increase ...	...	...	1,281	1,339
	Decrease ...	110	1,248	...	...
BASSEIN	1869-70 ...	885	3,529	13,383	70,218
	1870-71 ...	855	3,901	13,956	71,014
	Increase ...	...	372	573	796
	Decrease ...	30	...	...	...
MIANOUNG	1869-70 ...	378	1,068	5,081	92,716
	1870-71 ...	445	1,015	5,075	95,768
	Increase ...	67	...	...	3,052
	Decrease ...	...	23	6	...
PROME	1869-70 ...	...	5,182	19,902	54,911
	1870-71 ...	...	4,957	19,734	55,126
	Increase ...	...	...	...	215
	Decrease ...	...	225	168	...
THAYETMYO	1869-70 ...	25	1,814	6,792	25,716
	1870-71 ...	49	1,885	7,412	27,211
	Increase ...	24	71	620	1,495
	Decrease ...	...	...	...	...
Total...	1869-70 ...	1,398	18,265	1,12,266	318,270
	1870-71 ...	1,349	17,212	1,14,566	325,167
	Increase ...	...	...	2,300	6,897
	Decrease ...	49	1,053	...	...

RANGOON,  
1st April 1871.

(Continued.)

21	22	23	24	25	26	27	28
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 Thogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue actually realized up to 31st March 1871.	Amount of Revenue actually realized up to 1st June 1871.	Balance of Revenue demand due on the 1st June 1870 of each year, exclusive of remission recommended in column 25.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,24,639	22,09,833	37,29,661	81,068	23,547	35,10,948	36,47,095	59,019
3,30,170	25,60,937	41,68,409	87,450	14,416	39,56,023	41,43,124	10,869
5,471	3,51,104	4,38,748	3,382	...	4,45,075	4,96,029	...
...	...	...	...	9,131	...	...	48,150
3,09,429	3,64,895	11,84,541	57,603	925	10,87,920	11,80,540	3,076
3,12,800	3,32,806	11,86,725	59,716	566	9,98,087	11,69,727	16,432
3,371	...	2,184	2,113	...	...	...	13,356
...	32,089	...	...	359	89,833	10,813	...
4,08,870	75,200	9,85,500	64,346	9,183	9,76,317	9,76,317	...
4,21,572	1,37,605	10,86,335	65,775	10,526	10,75,809	10,75,809	...
12,702	62,405	1,00,835	1,429	1,343	99,492	99,492	...
...	...	...	...	...	...	...	...
2,27,739	79,609	5,56,180	45,664	25,752	5,16,923	5,30,428	...
2,29,254	81,690	5,67,712	46,664	12,689	4,46,116	5,54,146	877
1,515	2,081	11,532	1,000	...	...	33,718	877
...	...	...	...	13,063	70,807	...	...
86,436	88,774	2,47,100	15,727	21,260	2,22,720	2,25,840	...
89,787	98,629	2,69,899	16,559	8,582	2,02,243	2,61,317	...
3,351	9,855	22,799	832	...	...	35,477	...
...	...	...	...	12,678	20,477	...	...
13,57,113	28,18,311	67,02,982	2,67,408	80,667	63,14,828	65,60,220	62,095
13,83,523	32,11,667	72,79,080	2,76,164	46,779	66,78,278	72,04,123	28,178
26,410	3,93,356	5,76,098	8,756	...	3,63,450	6,43,903	...
...	...	...	...	33,888	...	...	33,917

R. D. ARDAGH,

Commissioner of Pegu.



Revenue Balances outstanding on the 1st of June 1871.

DISTRICT.	Land Revenue.	Fisheries.	Salt.	Land Assessment in lieu of Capita- tion Tax.	Capitation Tax.	Abkaree.	Income Tax.	Total.
RANGOON	4,252	4,302	202	..	2,113	..	..	10,569
BASSEIN	3,377	4,596	2,459	..	..	..	..	16,482
MYANONG	..	..	..	..	..	..	..	..
WROME	241	..	..	..	..	..	636	877
THAYETMO	..	..	..	..	..	..	..	..
Total...	13,870	8,898	2,661	..	2,113	..	636	28,178

*RETURN of Customs, Excise, Timber and Miscellaneous Taxes collected  
detail of Column 22 of the*

No.	ITEMS OF REVENUE.	CHIEF	
		Town of Rangoon.	Rangoon.
		Rs.	Rs.
1	Abkaree, including Net profit on the sale of Opium (Demand) ...	{ 1869-70 ... { 1870-71 ...	3,77,299 4,02,547
2	Sea Customs including fines, confiscation &c. &c. ...	{ 1869-70 ... { 1870-71 ...	13,78,955 17,16,372
3	Inland frontier do. do. do. ...	{ 1869-70 ... { 1870-71 ...	... ...
4	Forests, timber revenue, and proceeds of unclaimed timber &c. ...	{ 1869-70 ... { 1870-71 ...	... ...
5	Fines and forfeitures &c. ...	{ 1869-70 ... { 1870-71 ...	19,852 11,852
6	Unclaimed property sold... ..	{ 1869-70 ... { 1870-71 ...	703 277
7	Fees on Civil and Criminal processes... ..	{ 1869-70 ... { 1870-71 ...	... ...
8	Premium on bills (Money order) ...	{ 1869-70 ... { 1870-71 ...	... ...
9	Gains by remittance of coin or bullion to the Mint ... ..	{ 1869-70 ... { 1870-71 ...	... ...
10	Savings from pay of Establishments ...	{ 1869-70 ... { 1870-71 ...	... 7
11	Marine receipts credited to Government	{ 1869-70 ... { 1870-71 ...	... ...
12	Miscellaneous ... ..	{ 1869-70 ... { 1870-71 ...	218 644
13	Karen Chiefs tribute ... ..	{ 1869-70 ... { 1870-71 ...	... ...
14	Postage stamps (including) telegraph stamps ... ..	{ 1869-70 ... { 1870-71 ...	1,10,508 1,48,237
15	Stamps in Civil suits, Law papers &c. &c. ... ..	{ 1869-70 ... { 1870-71 ...	2,08,087 1,92,853
16	Income Tax, demand ... ..	{ 1869-70 ... { 1870-71 ...	98,315 71,800
	Total... ..	{ 1869-70 ... { 1870-71 ...	19,852 11,852
			21,89,981 25,49,085

RANGOON,  
1st April 1871.



II.

in the several districts of the Pegu Division for the year 1870-71 being Comparative Statement.

TOWNS OR DISTRICTS AND AMOUNT.					REMARKS.
Bassein.	Myanoung.	Prome.	Thayetmyo.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	
47,830	8,485	13,823	58,215	5,05,652	
49,488	39,181	14,072	58,298	5,63,586	
2,45,696	...	...	...	16,24,651	
2,20,929	...	...	...	19,37,301	
...	...	...	...	...	
...	...	...	...	...	
...	...	...	...	...	
13,893	25,521	19,124	7,665	1,01,951	
13,048	29,561	21,750	14,138	1,06,697	
375	550	579	419	2,626	
...	256	515	460	1,538	
622	53	...	...	675	
2,462	181	246	...	2,889	
251	...	3	...	254	
...	...	64	6	70	
...	...	...	...	...	
...	...	...	...	...	
...	240	125	...	365	
68	...	11	383	469	
...	...	...	...	...	
...	...	...	...	...	
104	...	516	...	838	
165	7	1,247	39	2,102	
...	...	...	...	...	
...	...	...	...	...	
3,824	2,530	5,442	6,239	1,28,543	
3,108	2,008	5,177	7,272	1,65,802	
42,300	29,746	31,393	14,173	3,25,699	
35,232	26,681	25,558	16,492	2,96,816	
10,000	8,075	8,604	2,063	1,27,057	
8,306	39,730	13,020	1,541	1,34,397	
3,64,897	75,200	79,609	88,774	28,18,311	
3,32,806	1,37,605	81,690	98,629	32,11,667	

R. D. ARDAGH,  
Commissioner of Pegu.



**REPORT**  
ON THE  
**REVENUE ADMINISTRATION,**  
FOR 1870-71.

**TENASSERIM DIVISION.**

1. The total Imperial demand in the Tenasserim Division for revenue of the year under review, exclusive of receipts for Forest and gaol produce, and school fees amounted to Rupees 19,23,957 (£192,395); and on account of local taxes to Rupees 1,89,986 (£18,998) making a grand total of Rupees 21,13,943 (£211,394) in the previous year the imperial demand was Rupees 18,84,138 (£188,413), while local taxes amounted to Rupees 1,99,822 (£19,982) or in all Rupees 20,83,960 (£208,396) thus shewing a total increase during the year of report of Rs. 79,983 (£7,998). The imperial revenue will first be reviewed, and then the local taxes.

*Imperial Revenue.*

2. Of the gross demand of Rupees 19,23,957 the total collections made, up to the 31st March 1871 were Rupees 16,57,165 (£165,716); and up to the 30th June Rupees 18,73,321 (£187,332). The amount recommended for remission is Rupees 27,365 (£2,736). The balance therefore uncollected on the latter date was Rupees 23,271 (£2,327) principally on account of land tax, of which amount Rupees 6,099 (£609) were shew as outstanding in the Amherst district, and Rupees 17,172 (£1,717) in the Shwe Gyeen district. In the other three districts of Tavoy Mergui, and Toungoo, the revenue was all collected, up to the 30th June 1871.

3. It may here be stated that of the balance of Rupees 6,099 in the Amherst district, Rupees 5,683 have been collected up to the date of this report. A sum of Rupees 305 will probably yet have to be remitted, leaving a small balance of Rupees 111, which it is expected, will be realized in a few days. The outstanding in the Shwe Gyeen district, it is reported, has now all been collected.

4. The increase in the imperial demand over that for 1869-70 amounts to Rupees 89,819 (£8,981), while the percentage of collections up to 30th June last to total demand has decreased from 99.30 to 37.36 but all recoverable balances with exception of a few Rupees in Amherst district have now been realized.

5. The following comparative statement exhibits the several items of Imperial Revenue and the amount of demand thereon for the year 1870-71 as contrasted with those of 1869-70 omitting fractions.

ITEMS OF REVENUE.	DEMAND.		Increase.	Decrease.
	1869-70.	1870-71.		
Land { Paddy ... ..	4,58,863	4,72,070	13,207	...
Land { Garden &c. ... ..	96,555	97,505	951	...
Land { Miscellaneous ... ..	10,075	9,374	...	701
Land { Toungya ... ..	23,923	24,487	564	...
Total...	5,89,416	6,03,437	14,722	701
Fishery tax ... ..	1,01,885	1,00,309	...	1,576
Salt tax ... ..	27,005	15,405	...	11,600
Forest produce ... ..	7,805	7,580	...	225
Land assessment in lieu of capitation tax...	8,252	8,668	416	...
Capitation tax...	3,74,248	3,88,518	14,270	...
Excise ... ..	3,22,070	2,98,835	...	23,235
Sea Customs ... ..	1,48,486	2,29,454	80,968	...
Fines and forfeitures ... ..	27,602	25,729	...	1,873
Unclaimed property ... ..	1,063	1,169	106	...
Fees on Civil processes ... ..	5,240	272	...	4,968
Premium on bills ... ..	141	127	...	14
Savings from establishment... ..	307	135	...	172
Marine receipts ... ..	14,198	14,017	...	181
Karen Chiefs Tribute ... ..	2,977	2,977	...	...
Postage stamps ... ..	29,667	26,974	...	2,693
Stamps in Civil suits &c. ... ..	1,44,101	1,24,399	...	19,702
Income tax ... ..	24,294	44,199	19,805	...
Miscellaneous ... ..	5,281	31,753	26,472	...
Grand Total...	18,34,138	19,23,957	1,56,759	66,940

Each of the above items will now be reviewed in detail in their regular order.

*Land Revenue.*

6. The total assessment on land of every description during 1870-71 was Rupees 6,03,437 (£60,343), against Rupees 5,89,416 (£58,941) in 1869-70, shewing an increase during the year of report of Rupees 14,021 (£1,402) or 2.38 per cent. Excepting a falling-off of Rupees 701 in miscellaneous land (this appears to have been owing to a want of rain in October last) the other items of revenue, namely Paddy, Garden, and Toungya cultivation all more or less shew an increase. The total area of land cultivation also increased by 10,927 acres during the year under review, there being 425,818 acres, under cultivation in 1870-71, against acres 414,891 in 1869-70.

*Paddy or Rice Cultivation.*

7. The following table exhibits, comparatively the area of paddy land, both under cultivation and fallow, and the amount demand of revenue payable thereon, for each district during the past two years :—

DISTRICT.	Years.	Paddy Land under Cultivation.		Paddy Land Fallow.		Total.	
		Area in Acres.	Amount in Rs.	Area in Acres.	Amount in Rs.	Area in Acres.	Amount in Rs.
AMHERST	1869-70 ...	160,549	2,96,120	9,911	1,240	170,460	2,97,360
	1870-71 ...	167,768	3,07,157	9,230	1,153	176,998	3,08,310
	Increase...	7,219	11,037	...	...	6,538	10,950
	Decrease..	...	...	681	87	...	...
TAVOY	1869-70 ...	41,984	66,837	17	2	42,001	66,839
	1870-71 ...	41,374	65,968	2	4	41,376	65,968
	Increase...	...	...	...	...	...	...
	Decrease..	610	869	15	14	625	871
MERCURI	1869-70 ...	21,464	34,139	3,323	415	24,787	34,554
	1870-71 ...	21,981	34,945	3,262	408	25,243	35,353
	Increase...	517	805	...	...	456	799
	Decrease..	...	...	61	7	...	...
SHWE-GYEEN	1869-70 ...	43,806	33,922	293	30	44,099	33,958
	1870-71 ...	48,252	36,867	547	68	48,799	36,935
	Increase...	4,444	2,945	254	32	4,700	2,977
	Decrease..	...	...	...	...	...	...
TOUNGOO	1869-70 ...	30,153	26,122	240	30	30,393	26,152
	1870-71 ...	28,700	25,475	233	29	28,933	25,504
	Increase...	...	...	...	...	...	...
	Decrease..	1,453	647	7	1	1,460	648

8. The total area of paddy land in this division during the year of review amounted to acres 821,349, of which acres 308,075 were under cultivation, and the remainder 13,274 acres were fallow lands. The amount of revenue payable on the cultivated paddy land was Rupees 4,70,412 (£47,041) and on fallow paddy land Rupees 1,658 (£165) or together Rupees 4,72,070 (£47,207). Contrasting these figures with similar statistics of the previous year, it will be found that the cultivated land shews an increase in area of 10,119 acres, and in revenue of Rupees 13,272; while fallow land exhibits a decrease of 510 acres, and in the revenue Rupees 65. The net increase therefore of the area of both cultivated and fallow land in 1870-71 amounted to 9,609 acres, and in revenue to Rupees 13,207 (£1,320).

9. The area of paddy land under cultivation in the Amherst District at the full rates of assessment, shews an increase of 7,219 acres, and in the revenue of Rupees 11,037 (£1,103); but land at the fallow rates on the contrary, exhibits a decrease of 681 acres; and the amount of revenue Rupees 87. In other words there was a satisfactory increase of paddy cultivation during the year of review by 6,538 acres and in the revenue by Rupees 10,950 (£1,095) which may be attributed to the same causes as were advanced last year, namely a favorable season, absence of murrain or cattle disease and a moderate and equal fall of rain, thereby, rendering the crops generally very good. One incident however occurred which caused considerable damage to the crops in the townships of Martaban, Beelogyoon, Zeah, Wagroo, and Yea Lamyne that was a most unusual rise of water along the sea coast. The Deputy Commissioner states that owing to this, larger remissions will have to be made this year, on account of land revenue than were recommended for the previous year.

10. The increase in the area of paddy cultivation in the Amherst district appears to have been almost general. Only two townships shew a decrease viz: the Beelogyoon township of 214 acres; and the Houndraw township, of 354 acres—at the same time however there was an increase at the fallow rates in the former by 75 acres, and in the lat-