

ter by 387 acres. This is explained by the soil in these localities having lost its fertility from being overworked, and it is therefore left fallow for a few years. The rates of assessment were the same as in the previous year. The greatest increase occurred in the $1/8$ rate which is principally levied in the Gyne Attaran and Gyne Salween townships. Next in point of increase is in the 2/4 and 1 rupee rates, the former is assessed in the Zeah and Martaban townships, and the latter in the Salween Hlinebway township. In the Houndraw township where the cultivation fell off during the year the $1/4$ rate was levied. Land lying around the suburbs of Maulmain is assessed at Rupees 5 per acre, which is held under leasehold grants for 99 years. Most of these grants however appear to be relinquished, owing no doubt to the soil being entirely exhausted, and the rate being considered too high. The Deputy Commissioner states that such lands have been allotted on pottah grants, at lower rates.

11. Paddy cultivation in the Tavoy district, at the full rates of tax, as compared with 1869-70 exhibits a falling-off in the area cultivated by 610 acres, and the revenue payable thereon by Rupees 869, which is attributed to the selling rates of paddy having depreciated in the previous year, and to much land being so unproductive as to give but little, if any profit for its cultivation. There was also a small decrease of 15 acres of fallow land during the year under review, which is ascribed, to a local rule of 1868 directing that a cultivator shall only hold fallow one-tenth of his holding in order that the land might have needful rest. By this however it would appear that the area of paddy land paying both the full and fallow rates, has been decreasing since the rate was established, which is manifest from the following statement made by the Deputy Commissioner. "It is clear from this that the restriction on paddy land ordered in 1868 has stopt any land being retained as fallow, it is also clear that until 1868-69 the area of paddy cultivation was continually increasing, then the question arises why does it not continue, so. The reasons are probably these, because cultivators cannot retain their lands at fallow rates, and because the best land has all been taken up—what land, and there is plenty of it that is left, is comparatively not productive.

The surplus °of paddy grown, here is for exportation, but where the land is poor and the produce small in proportion to the labor, it is not sufficiently remunerative to grow paddy for exportation, the cultivators are satisfied with growing enough for their sustenance."

12. During the year of report upwards of 1,466 acres of paddy land which were under cultivation in the previous year were thrown up—the largest plots of these abandoned lands being situated on high land, with a poor soil unsuited for rice. No change was effected during the year in the rates of assessment on paddy cultivation, which were levied the same as in the preceding year. But the Chief Commissioner has recently sanctioned a re-adjustment of rates, which it is likely will show better results in the current year.

13. In the Mergui district the total area of paddy cultivation during the year of review was
 Mergui District. 25,243 acres, against 24,787 acres in the previous year, shewing an increase of 456 acres. The amount of assessment in 1870-71 was Rupees 35,353 (£3,535) and in 1869-70, Rupees 34,554 (£3,455) or an increase in the year of report of Rupees 799 (£79). This is explained by the abandonment of fallow land, (of which there was 61 acres less than the previous year) and an increase of cultivation on land paying the full rates. The year was also a favorable one for paddy cultivation—the crops suffered little from inundation, and there was no disease amongst the buffaloes.

14. The paddy cultivation of the Shwe Gyeen district,
 Shwe Gyeen District. both in the full rate, and in fallow land, represents a general increase in the area of 4,700 acres, and in the revenue of Rupees 2,977, which may be attributed principally to the transfer during the year, of the Circle of Bawnee from the Toungoo to the Shwe Gyeen district, the increase by the transfer amounted to 1,588 acres, with a revenue of Rupees 602. With the exception of the Yoonzaleen township, where the cultivation is almost entirely toungya, (after leaving out Bawnee) the increase in the area of paddy cultivation was 3,112 acres, it occurred more or less throughout all the other townships ;

17. There was a slight falling-off as will be seen in the Amherst district, of 58 acres of garden cultivation, and in the amount of assessment of Rupees 267. This occurred principally in the townships of Gyne Salween, Salween Hlinebway, and Phagat and in the suburbs around Maulmain and is attributable partly to the washing away by the rivers of gardens or Islands and river banks and partly to the desertion of some gardens near Maulmain they were found to be unproductive and were therefore given up. There was no change in the rates of assessment. The greatest decrease obtained in the $\frac{2}{8}$ rate, next the Rupees 5 and $\frac{1}{4}$ while in the 1 rupee, and $\frac{1}{8}$ rates the area of cultivation increased by 86 acres.

18. In the Tavoy district the area of garden and orchard cultivation increased by 231 acres over that of the preceding year, and in the amount of assessment by Rupees 425, which is attributable to extended cultivation of 209 acres; to increase found by re-measurement of about 34 acres; to 102 acres of exempted land being brought under assessment, and to 5 acres of paddy land being converted into garden land; these yielded a revenue of Rupees 657. Against this about 100 acres of garden land, chiefly consisting of small patches of plaintain cultivation were relinquished during the year on account of the soil, being exhausted; 4 acres of dhunnee cultivation were changed into paddy land; there was a decrease of about 5 acres of garden land traced by re-measurement, and an error made of 11 acres in the previous years' return, thereby causing a loss of revenue of Rs. 232.

19. Here there was a small increase throughout the district of 116 acres, of which 109 acres were new lands assessed for the first time, and the remaining 7 acres were lands re-occupied. The amount of assessment also shews a favorable comparison with that of the previous year by Rupees 241. The increase is attributed to the extension of plaintain, dhunnee, and coconut cultivation during the year of report.

20. The area in garden cultivation in the Shwe-Gyeen district compared with that of the previous year, shews an increase of

Shwe-Gyeen district.

540 acres, and of revenue Rupees 507. The circle of Bawnee formerly belonging to the Toungoo district, having been made over to this district partly causes the increase, but there has also been extended cultivation in the district during the year of report. Bawnee gave an addition of 65 acres of garden land, the increase therefore is greatest in the Shwe-Gyeen township, to which the circle belongs. Next in point of increase comes the Yoonzaleen township, and the least are the Beeljing and Kykehto townships.

21. In this district the area of garden and orchard cultivation was in 1870-71 acres 1,180, and the amount of assessment Rupees 2,165 against 1,179 acres, and Rupees 2,120 in 1869-70, shewing a slight increase during the year under review of 1 acre, and of the revenue Rupees 45. The transfer of Bawnee to Shwe-Gyeen took away 65 acres with them, the increase would have been 66 acres. No satisfactory reasons have been advanced by the district officer for this increase.

Miscellaneous Cultivation.

22. Under the head of miscellaneous cultivation is included cotton, sessamum, tobacco, sugar-cane, betel leaf, melons indigo, mulberries, vegetables, and other products. The total area under cultivation in the division has decreased by 280 acres and 701 Rupees revenue, the details of which are exhibited for each district in the following statement :—

YEARS.	AMBERST.		TAVOY.		MERCAL.		SHWE GYEEN.		TOUNGOO.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1869-70	3,510	5,688	503	410	292	153	1,866	1,273	2,062	2,571
1870-71	3,149	5,095	431	335	339	175	1,791	1,173	1,883	2,596
Increase...	...	...	...	...	47	22	...	...	...	25
Decrease...	361	573	72	75	...	...	75	100	179	...

23. The decrease in the Amherst district is said by the Deputy Commissioner to have been partly caused by the kine (or long grass) lands being converted into paddy lands, instead of being planted, as usual, with plaintains, and in some places with tobacco and cotton; and partly from land cultivated for sugar-cane being abandoned, as a general rule kine lands are not suitable for paddy cultivation there must I think be another cause for the decrease, probably the want of rain in October and November of the year of report. The decrease was almost general throughout every township of the district. In the Tavoy district the decrease is attributed to some of the cultivators of various kinds of country vegetables having taken to toungya cultivation. There was an increase of 47 acres of miscellaneous cultivation in the Mergui district which is owing, to 40 acres of new land having been cultivated with sugar cane during the year under review, and to 7 acres being taken up for growing tobacco, this occurred principally in the Tenasserim and Lenya townships. The decrease of 75 acres of miscellaneous cultivation in the Shwe-Gyeen district and in the amount of assessment of Rupees 100 is assigned to the want of sufficient water in the streams and rivers to properly inundate the land used for this species of cultivation. In the Toungoo district there was a falling off of 179 acres caused partly to the decrease in the cultivation of cotton, sugar-cane mulberry, and mixed vegetables, and partly to the transfer of the Bawnee circle to Shwe-Gyeen.

Revenue Settlement.

24. The results of the revenue settlement operations in this division up to the year under review will be seen from the following table, fractions are omitted:—

DISTRICT.	Leased	Unleased.	PADDY LAND.		GARDEN LAND.		MISCELLANEOUS CULTIVATION.		TOTAL.	
			Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.	Area Acres.	Amount Rs.
AMHERST	{	Under Lease ...	53,869	98,085	5,451	12,005	171	171	59,491	1,10,261
		Not do. ...	113,898	2,09,071	16,892	39,834	2,978	4,924	133,768	2,53,829
		Total...	167,767	3,07,156	22,343	51,839	3,149	5,095	193,259	3,64,090
TAVOY	{	Under Lease ...	8,749	14,327	2,826	6,365	...	...	11,575	20,692
		Not do. ...	32,624	51,640	7,705	14,895	431	335	40,760	66,870
		Total...	41,373	65,967	10,531	21,260	431	335	52,335	87,562
MERGUI	{	Under Lease ...	15,710	25,077	4,321	8,979	135	62	20,166	34,118
		Not do. ...	6,270	9,867	3,080	6,849	204	192	9,554	16,828
		Total...	21,980	34,944	7,401	15,828	339	174	29,720	50,946
SHWE-GYEEN	{	Under Lease ...	10,772	8,295	139	139	...	...	10,911	8,434
		Not do. ...	37,478	28,571	6,305	6,273	1,791	1,173	45,574	36,017
		Total...	48,250	36,866	6,444	6,412	1,791	1,173	56,485	44,451
TOUNGOO	{	Under Lease ...	27,741	24,350	954	1,062	...	...	28,695	25,412
		Not do. ...	959	1,125	225	1,103	1,883	2,596	3,067	4,824
		Total...	28,700	25,475	1,179	2,165	1,883	2,596	31,762	30,236
Total...	{	Under Lease ...	116,841	1,70,134	13,691	28,550	306	233	130,838	1,98,917
		Not do. ...	191,229	3,00,274	34,207	68,954	7,287	9,140	232,723	3,76,368
		Grand Total...	308,070	4,70,408	47,898	97,504	7,593	9,373	363,561	5,77,285

25. There were no settlements made during the year of review, nor was any land, which was leased before required to be released. The statement above shews that upwards of 130,838 acres of paddy, garden, and miscellaneous cultivation were leased up to the close of the year, which compared with the area leased up to the previous year, exhibits a decrease of 1,235 acres. This is explained by the fact of 859 acres of paddy land, 27 acres of garden land, and 7-16th of an acre of miscellaneous cultivation in the Amherst district; and 346 acres of paddy land, and 2 of garden land in the Shwe-Gyeen district having been in accordance with the terms of the settlement rules, allowed to be surrendered or relinquished during the year of report. In the other three districts of Tavoy, Mergui, and Toungoo the area of land leased remains the same as that of the previous year. The Deputy Commissioner of Mergui, states that "during the past year 274 acres have been cleared under the 5 year settlement."

Toungya or Hill Cultivation.

26. The estimated area of land under Toungya cultivation was acres 48,974 in 1870-71, against acres 47,846 in 1869-70, shewing an increase during the year of report of 1,128 acres. The following table exhibits the particulars for each district. The rate of assessment is one rupee for each dha, or a rupee for about 2 acres the revenue increased by Rupees 564.

YEARS.	AMHERST.		TAVOY.		MERGUI.		SWE GYEEN.		TOUNGOO.	
	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.	Area of Land.	Amount of Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1869-70	7,702	3,851	7,588	3,794	6,418	3,209	22,482	11,241	3,656	1,828
1870-71	7,660	3,830	8,628	4,314	6,208	3,149	23,020	11,510	3,368	1,684
Increase...	...	...	1,040	520	...	...	538	269	...	...
Decrease...	42	21	...	...	120	60	...	...	288	144

27. The decrease of toungya cultivation in the Amherst district was caused principally by some of the Karens in the Houndraw and Gyne Attaran townships having abandoned their cultivation on account of small pox which prevailed to a great extent during the year. In the Tavoy district the area of cultivation considerably increased as will be seen, by 1,040 acres, and is accounted for by the falling off in the area of paddy cultivation in the plains during the year. The Tavoy people find the Hills give a better return than the plains and take to the former. There was a decrease of 120 acres in the Mergui district which is attributed to the Karens having had great difficulty, owing to the early setting in of the rains in having the jungle they had cut down burned. No reasons are assigned for the increase in the Shwè-Gyeen district, which, with the exception of the Yoonzaleen township occurred generally throughout the district. In the Toungoo district the area of Hill cultivation decreased by 288 acres, and is no doubt attributable to the transfer of the Bawnee circle to the Shwè-Gyeen district; which perhaps may also be the cause of the increase in the latter district.

*Grants of land under the Waste Land Rules of
June 1863, and March 1865.*

28. No grants of waste lands were made in this division during the year under report under the rules above named. The Chief Commissioner however was pleased in January 1871 to grant Captain Booth total exemption from payment of the amount of Rupees 5,159-10-7 (being the balance of interest) due on his original grant at Menzai, and directed that the instalments of interest which Captain Booth had already paid, were to be carried to his credit as part payment for the land retained by him. The land so retained measured 712 acres, out of an area of 5,511 acres of the original grant. The price of land retained at Rupees 2/8 per acre was Rupees 1,780. The interest already paid in three instalments amounted to Rupees 2,848, Captain Booth had therefore for his new grant of 712 acres over paid Rupees 1,068 to Government, that sum however was not returned to him.

Grant of Waste Land under the Local Revenue Rules.

29. The area of waste land granted rent free for a certain number of years under rules XI of the Local Revenue Rules

of the Province for the years 1869-70 and 1870-71 was as follows. Fractions of the acre are excluded :—

District.	Years.	Area in Acres.	Increase.	Decrease.
Amherst ...	1869-70	1,960	...	...
	1870-71	1,175	...	785
Tavoy ...	1869-70	491	...	...
	1870-71	315	...	176
Mergui ...	1869-70	24	...	...
	1870-71	41	17	...
Shwè-Gyèen ...	1869-70	721	...	...
	1870-71	384	...	337
Toungoo ...	1869-70	759	...	...
	1870-71	1,176	417	...
Total...	1869-70	3,955	...	...
	1870-71	3,091	434	1,298

30. The area granted during the year of review amounted to 3,091 acres, or acres 864 less than that granted in the previous year. Of this 2,618 acres were granted for the cultivation of paddy, and 443 acres for garden cultivation, for periods ranging from 1 to 13 years. The following shews these grants made in each district.

	Paddy Land.	Garden Land.
	Acres.	Acres.
Amherst ...	939	236
Tavoy ...	138	177
Mergui ...	22	20
Shwè-Gyèen ...	377	7
Toungoo ...	1,172	3
Total...	2,648	443

The gross area of land granted free of taxation in this division up to the year under report, amounted to 13,739 acres.

31. The following statement exhibits the total number of population, and the area of land under cultivation in each district, during the year under review as compared with the returns of the preceding year :—

District.	Years.	Total Number of Population.	Total Area in Acres of Land under Cultivation.
Amherst	1869-70	234,681	204,074
	1870-71	235,747	210,151
Tavoy	1869-70	69,784	60,392
	1870-71	70,499	60,966
Mergui	1869-70	43,753	38,783
	1870-71	44,762	39,282
Shwé-Gyeen	1869-70	133,804	74,352
	1870-71	141,503	80,055
Toungoo	1869-70	79,257	37,290
	1870-71	78,486	35,364
Total.	1869-70	561,279	414,891
	1870-71	570,917	425,818
Increase ...	1869-70	9,638	10,927
Decrease ...	1870-71	...	...

A large number of our immigrants take to cultivation. They at first take to toungya or to clearing a piece of kine grass with their dhas, in a few years they can from their profits buy or hire a pair of buffaloes or bullocks, and they gradually increase the size of their fields.

Fisheries.

32. The amount of revenue derived from this source, as will be observed from the table given below, shews a falling off during the year under review of Rupees 1,576 which, with the exception of Mergui, where there was a slight increment of Rupees 30 was general throughout the division. The tax on fisheries is levied on Inland Fisheries and on nets and traps used in the sea, and rivers. The inland lakes and streams are rented out by district officers to the people living in the immediate vicinity and the prices paid are moderate, so as to enable the people to work the fisheries at a fair profit.

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst ...	1869-70	13,002	...	
	1870-71	12,655	...	347
Tavoy ...	1869-70	6,515	...	...
	1870-71	6,052	...	463
Mergui ...	1869-70	10,050	...	...
	1870-71	10,080	30	...
Shwé Gyeen ...	1869-70	64,577	...	...
	1870-71	63,976	...	601
Toungoo ...	1869-70	7,741	...	...
	1870-71	7,546	...	195
Total...	1869-70	1,01,885	...	...
	1870-71	1,00,309	30	1,606

33. In this district the revenue from fisheries is derived from three sources, namely the lake and pond fisheries, the net tax, and the turtle banks. In the first there was an increase of Rupees 175, in the second a decrease of 752, and in the third an increase of Rupees 230, or a net decrease during the year of Rupees 347. Lake and pond fisheries are only rented in the townships of Martaban, Thatone, and Phagat of the Martaban Sub-division. Martaban shews a decrease of Rupees 180 in the rents realized, owing to two fisheries, not having been sold during the year of report—one, was the Zimbay lake fishery being reserved for watering cattle; and the other was the Talbyoo Choung fishery for which no offer was received. In the Thatone and Phagat townships there was an increase respectively of Rupees 270 and 85, the Deputy Commissioner has not given the cause for the increase. The falling off of Rupees 752 in net tax is attributed to many people having relinquished fishing with nets, and taking to the more lucrative employment of cultivation. The rents derived from turtle banks had been deteriorating for several years past in the Amherst district, but during the year of report a re-action evidently set in, for notwithstanding that some of the smaller banks on the eastern side of the Salween river were not sold, still there was a satisfactory increase in the revenue of Rupees 230, which chiefly occurred in the Houndraw and Wagroo townships.

34. In the Tavoy district there are no lake or pond fisheries, the revenue is realized only from a tax levied on nets and traps of different descriptions in the open sea, or in salt water creeks; and on the turtle banks on the sea coast. There was a slight decrease of Rupees 26 in the net tax, caused by the fish not being plentiful, and many fishermen preferring to take their licenses at Mergui. In turtle banks there was a falling off of Rupees 438, which is explained by the Deputy Commissioner, as follows. "Some of the larger banks were sold for a term of 3 years commencing from the year 1868-69, amongst which the bank on the Southern Moscos was one, it was sold for an annual revenue of Rupees 950, the purchaser a native of India residing in Tsitpyee village it appears was under the impression that he had the sole right to all the wood-oil trees on the island as well as to collect the turtle eggs on the beach, but when he found that the wood-oil trees are open to every one, he gave up the farm to the then Deputy Commissioner Colonel Faithful who resold it, and it fetched only Rupees 505, hence the decrease."

35. The mode adopted in Tavoy for collecting the tax on fisheries also obtains in the Mergui district. The amount realized during the year under review, was Rupees 10,080, against Rs. 10,050 the previous year, shewing a small increase of Rupees 30 which occurred only in the net tax, the turtle banks having been leased in 1868-69 for 3 years, at Rupees 1,000 a year.

36. The fisheries in the Shwè-Gyeen district are the most valuable in the division. The amount of assessments during the year was Rupees 63,976 (£6,397) which shews a decrease of Rupees 601 in comparison with the tax realized the previous year. This occurred only in lake and pond fisheries, and is attributed by the Deputy Commissioner to lower rates being given for some fisheries than those offered the previous year. In net tax however there was an increase of Rupees 287. Turtle banks remained stationary that is the amount of revenue realized from them, *viz.* Rupees 550, was the same as that obtained in the preceding year.

37. Toungoo shews a falling-off of Rupees 195 in the revenue derived from fisheries which occurred as follows. In the inland or pond fisheries there was a decrease of Rupees 65, and a decrease of Rupees 160 in the river or net tax fisheries; while in turtle banks there was a small increase of Rupees 30. Most of the inland fisheries have been leased for 5 years; the leases expire at the close of the current year. Only two fisheries were put up to auction during the year of report. The decrease in net tax is attributed to the river having been very shallow during the early portion of the season and thus detrimental to the interests of fishermen. The increase in turtle banks was caused by greater competition for the farms.

Salt.

38. The tax realized on salt in each district during the past two years was as follows :—

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst ...	1869-70	12,568	...	...
	1870-71	6,099	...	6,469
Tavoy ...	1869-70	2,744	...	...
	1870-71	2,326	...	418
Mergui ...	1869-70	...	...	...
	1870-71	...	...	...
Shwè-Gyeen	1869-70	11,693	...	...
	1870-71	6,980	...	4,713
Toungoo ...	1869-70	...	...	...
	1870-71	...	...	...
Total...	1869-70	27,005	...	...
	1870-71	15,405	...	11,600

39. Salt is manufactured in this division only in the districts of Amherst, Tavoy, and Shwè-Gyeen and is a very fluctuating item of revenue. The excise levied on it decreases

ed considerably during the year under review as will be seen from the above table. The manufacture of salt is not, generally a very remunerative employment. The falling off in the manufacture is no doubt greatly, owing to the reduction in price from the large importation of salt from British Ports.

40. There was a large decrease in salt revenue in the Amherst district, as contrasted with the preceding year, amounting to Rupees 6,469 (£646) which the Deputy Commissioner seems to have fully expected, and accounts for it in the following manner. "In 1868-69 a very large quantity of salt was exported to Rangoon, Shwè-Gyeen, and other places, and the price in Maulmain rose so high as 85 Rupees per 1,000 viss, consequently the manufacture was greatly increased in 1869-70, the manufactures expected that a similar high price would be obtained for their salt during the year of report; but from the register of passes granted of exports kept in this office it is found that not 1/3rd of the quantity of the previous year has been exported, and the highest market price never rose above 35 or 40 Rupees per 1,000 viss. The manufacturers must therefore have had a very large balance of salt on hand in 1870-71 and the quantity manufactured for the year was very little, hence the decrease of revenue." The falling off appears to have occurred throughout the district but most prominently in the Beeloogyoon and Wagroo townships.

41. In the Tavoy district there was a decrease in the revenue of Rupees 418, which is attributed to the low price at which salt was sold in the previous year, thereby lessening the manufacture in the year under review. The decrease of Rupees 4,713 in the Shwè-Gyeen district was principally caused by the early setting in of the monsoon, which stopped the manufacture just when it was at its height.

Forest Produce.

42. The total amount of revenue obtained from the Forest produce of this division was for 1870-71, Rupees 7,580, against Rupees 7,805 in 1869-70, shewing a falling off in the year under review of Rupees 225 which occurred in the different districts in the following manner. This source of revenue is very fluctuating.

District.	Years.	Amount of Tax.	Increase.	Decrease.
Amherst ...	1869-70	482	...	...
	1870-71	463	...	19
Tavoy ...	1869-70	3,900	...	...
	1870-71	3,900	...	...
Mergui ...	1869-70	1,011	...	...
	1870-71	1,110	99	...
Shwè Gyeen ...	1869-70	2,290	...	...
	1870-71	1,990	...	300
Toungoo ...	1869-70	122	...	...
	1870-71	117	...	5
Total...	1869-70	7,805	...	...
	1870-71	7,580	99	324

43. There was a small decrease of Rupees 19 in the Amherst district caused, as it, is reported, for want of competition for the bees wax and honey farms. In the Tavoy district there was no alteration in the amount of revenue realized as compared with the previous year, owing to the edible bird's nests farm having been leased for a period of three years from 1868-69, at an annual rent of Rupees 3,900. In the Mergui district the revenue is obtained from the renting of edible bird's nests, and licenses granted for the collection of bees-wax; these were leased out for 3 years during the year of report, at Rupees 1,110 per annum, or Rupees 99 in excess of the amount received in the preceding year. Bees-wax and tree varnish were farmed out in the Shwè-Gyeen district, from which sources the total amount of tax realized during the year, shewed a falling off of Rupees 300 in comparison with the previous year, namely Rupees 80 in bees-wax and Rupees 220 in tree varnish. These farms were put up to auction, the cause of decrease is owing to want of competition. At Toungoo there was a slight decrease of Rupees 5 in the amount obtained for licenses, granted for collecting bees-wax, no reasons are assigned for the decrease.

Capitation Tax and Land Assessment in lieu.

44. This tax is divided into two heads viz: the capitation tax simple which is levied at certain rates on the population at large; and a land assessment in lieu of the above capita-

tion which is only levied in this division in the town of Toungoo.

45. The land assessment portion of this tax during 1870-71 was Rupees 8,668, against Rupees 8,252 in the previous year, shewing an increase during the year of review of Rupees 416, which is owing to the number of houses at Toungoo having increased by 99.

46. The demand of the capitation tax (proper) during the past two years, was as follows in the different districts of this division.

Districts.	Years.	Number of Tax Payers.	Amount of Tax.	Increase.	Decrease.
Amherst	1869-70	39,152	1,65,522	...	...
	1870-71	40,737	1,72,533	7,011	...
Tavoy	1869-70	14,270	46,380	...	...
	1870-71	15,006	48,159	1,779	...
Mergui	1869-70	9,730	24,515	...	...
	1870-71	9,916	25,119	604	...
Shwé-Gyeen	1869-70	28,347	93,814	...	...
	1870-71	29,915	98,806	4,992	...
Toungoo	1869-70	13,418	41,017	...	...
	1870-71	13,267	43,901	...	116
Total...	1869-70	104,917	3,71,248	...	...
	1870-71	108,841	3,88,518	14,386	116

47. It will be seen that the total assessments for capitation tax in this division, during the year of review amounted to Rupees 3,88,518 (£38,851) which shews a satisfactory increase of Rupees 14,270 (£1,427) or 3.69 per cent over the previous year. This increase may be attributed to the same reasons as those advanced in last year's report, viz: to immigration, and to the natural increase of the tax-paying capitation. The number of persons of every kind assessed for capitation tax was 108,841 against 104,917 the preceding year, an increase of 3,924. The ratio of tax payers to population was equivalent to 19.06 per cent. The number of persons exempted from taxation on account of old age, infirmity, insanity, sickness, poverty, and various other causes, was 22,258. The number of immigrants holding 5 years exemption tickets amounted to 2,791 of whom 858 received

them during the year of report, and the remainder in former years, the terms of exemption have not yet expired. There were therefore no fewer than 25,049 persons during the past year in this division, who were exempt from capitation tax. The Deputy Commissioner of Amherst district reports that no exemption tickets for foreigners were issued during the year although 68 such persons immigrated into the district. He accounts for the omission by the carelessness of the Thoogyees, and states that strict orders have been issued throughout the district on the subject of remissions to immigrants.

Excise on Spirits, Opium, &c.

48. The excise revenue for the past two years is as follows:—

Districts.	Years.	Amount of Revenue.	Increase.	Decrease.
Amherst	1869-70	2,45,290	...	...
	1870-71	2,27,365	...	17,925
Tavoy	1869-70	13,311	...	...
	1870-71	7,820	...	5,491
Mergui	1869-70	29,246	...	...
	1870-71	25,788	...	3,458
Shwé-Gyeen	1869-70	4,122	...	...
	1870-71	3,316	...	806
Toungoo	1869-70	30,101	...	...
	1870-71	31,546	4,445	...
Total...	1869-70	3,22,070	...	...
	1870-71	2,98,835	4,445	27,680

49. The excise on spirits is partly credited to the imperial, and partly to local funds. That shown in statement No. II accompanying this report of which the above table is an abstract, is the imperial demand only and is exclusive of the fees for Wholesale, Retail, Tavern, and Auctioneer's licenses. The cost of opium is also excluded. The revenue has fallen from Rupees 3,22,070 (£32,207) in 1869-70, to Rupees 2,98,835 (£29,883) in 1870-71, exhibiting a large decrease of Rupees 23,235 (£2,323) in the year of report, which is due chiefly to a want of competition in the sale of

the spirit farm at Maulmain, whereby the receipts from that source decreased by Rupees 16,900 (£1,690); and to the decrease by 350 seers in the quantity of opium taken by the farmer at Tavoy, which is owing to the Chief Commissioner having permitted the farmer on account of losses sustained in the previous year, to abstain from purchasing any more opium, until the quantity he held was consumed. Further particulars are given in the separate excise report, which has already been submitted.

Customs.

50. On the Customs also a separate report has been submitted, the amount realized from this source, during the past two years in the ports of Maulmain, Tavoy, and Mergui is shewn in the following table:—

Ports.	Years.	Amount collected.	Increase.	Decrease.
Amherst ...	1869-70	1,22,670	...	...
	1870-71	2,00,763	78,093	...
Tavoy ...	1869-70	21,286	...	...
	1870-71	20,445	...	841
Mergui ...	1869-70	4,530	...	...
	1870-71	8,246	3,716	...
Total...	1869-70	1,48,486	...	...
	1870-71	2,29,454	81,809	841

51. The above figures include fees, fines, confiscations &c. There was a satisfactory increase in the revenue of Rupees 80,968 (£8,096) which may be chiefly put down to the increased demand for rice from Maulmain to Europe and the Straits Settlements. The importation of Piece Goods, Cotton, Twist, Yarns, and Gunny Bags, also increased and materially helped to swell the Custom's revenue for the year.

Judicial Receipts.

52. Under this heading are included fines and forfeitures, unclaimed property sold, and fees on civil processes, the amounts so realized during the past two years in each district are given in the following table:—

DISTRICTS.	YEARS.	FINES AND FORFEITURES.			UNCLAIMED PROPERTY SOLD.			FEES ON CIVIL PROCEEDINGS.		
		Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.	Amount collected.	Increase.	Decrease.
Amherst ...	1869-70	15,126	...	...	1,063	...	...	4,860	...	...
	1870-71	12,539	...	2,587	935	...	108	...	...	4,660
Tavoy ...	1869-70	2,078	...	...	...	...	...	...	...	...
	1870-71	1,422	...	656	...	...	...	...	...	...
Mergui ...	1869-70	1,875	...	...	...	...	...	...	...	...
	1870-71	2,331	456	...	33	33	...	...	...	...
Shwé-Gyeen.	1869-70	3,728	...	...	...	...	...	220	...	...
	1870-71	4,221	493	...	...	...	...	272	52	...
Toungoo ...	1869-70	4,795	...	...	...	...	...	160	...	...
	1870-71	5,216	421	...	181	181	...	...	...	160
Total ..	1869-70	27,602	...	...	1,063	...	...	5,240	...	...
	1870-71	25,729	...	1,873	1,169	106	...	272	...	4,068

53. The collection of Talubana fees from the Recorder's Court were during last year paid in stamps and not in money. This accounts for the decrease in the Amherst district. In Shwé-Gyeen there was a slight decrease and in Toungoo, Tavoy, and Mergui no fees were levied during the past year.

Premium on Bills and Savings from Pay of Establishment.

54. The receipts under this head are shown in the statement given below for the year of report, as compared with those of the previous year.

DISTRICTS.	YEARS.	PREMIUM ON BILLS.			SAVINGS FROM PAY OF ESTABLISHMENT.		
		Amount.	Increase.	Decrease.	Amount.	Increase.	Decrease.
Amherst ...	1869-70	...	...	...	...	...	...
	1870-71	...	...	...	...	...	...
Tavoy ...	1869-70	...	...	...	...	...	...
	1870-71	...	...	...	...	...	...
Mergui ...	1869-70	141	...	...	...	...	...
	1870-71	127	...	14	...	...	...
Shwé-Gyeen	1869-70	...	...	...	307	...	...
	1870-71	...	...	...	135	...	172
Toungoo ...	1869-70	...	...	...	...	...	...
	1870-71	...	...	...	...	...	...
Total...	1869-70	141	...	...	307	...	...
	1870-71	127	...	14	135	...	172

Premium on Bills.

55. The money order system has been in force. The Deputy Commissioner of Mergui has accounted for Rupees 127, which is Rupees 14 less than that obtained in the preceding year. The decrease is due to the introduction of bank notes, as people prefer them in large remittances to money orders. A sum of Rupees 135 was credited during the year as savings from pay of establishments, in the Shwe-Gyeen district.

Savings from pay of establishments.

as savings from pay of establishments, in the Shwe-Gyeen district.

Marine.

56. The Marine receipts credited to Government during the year of report, as compared with the receipts of the preceding year were as follows :—

Ports.	Years.	Amount collected.	Increase.	Decrease.
Amherst	1869-70	13,716	...	...
	1870-71	13,479	...	237
Tavoy	1869-70	6	...	...
	1870-71	...	...	6
Mergui	1869-70	476	...	...
	1870-71	538	62	...
Total...	1869-70	14,198	...	...
	1870-71	14,017	62	243

57. The realizations under this head shew a falling off of Rupees 181 during the year of review. In Maulmain the receipts decreased by Rupees 237, the reasons for which cannot here be given, as the Marine report was not submitted through this office. Looking however to Return No. XIII accompanying this report it will be observed, that the number of ships which cleared out from Maulmain in 1870-71 decreased by 10, but in their tonnage there was a large increase of 6,660 tons. The total amount for port and light dues during the year aggregated Rupees 36,460, against Rupees 36,466 in the previous year, showing a small decrease of Rupees 6. The increase of Rupees 62 at Mergui is attributed to the increased trade to Penang during the past year. In Tavoy no Marine receipts were collected during the year of report.

Karen Chiefs Tribute.

58. This source of revenue is only realized in the *Toungoo* district. The Karen Chiefs prefer to pay a fixed tribute for a number of years in lieu of being regularly taxed. The demand so fixed was for ten years, at an annual sum of Rs. 2,977, of that time six years have already lapsed. Each Chief pays whatever is considered his fair share towards the demand.

Postage Stamps.

59. The collections on account of postage stamps for 1869-70 and 1870-71 in each district were as follows:—

Districts.	Years.	Amount.	Increase.	Decrease.
Amherst ...	1869-70	23,603	...	...
	1870-71	21,971	...	1,632
Tavoy ...	1869-70	690	...	...
	1870-71	373	...	317
Mergui ...	1869-70	518	...	...
	1870-71	275	...	243
Shwé-Gyeen ...	1869-70	2,319	...	...
	1870-71	1,921	...	398
Toungoo ...	1869-70	2,537	...	...
	1870-71	2,434	...	103
Total...	1869-70	29,667	...	...
	1870-71	26,974	...	2,693

60. There was a general decrease during the year under report in the revenue realized from postage stamps amounting to Rupees 2,693, which was in the Amherst district chiefly attributable to the reduced rate of stamps required to be affixed to English letters. In Tavoy the withdrawal of the Overseer of the Public Works Department caused some decrease. In Mergui the Post Office money order was not understood in 1869-70, in that year a large addition was made by these orders, but stamps for letters fell off last year. In Toungoo the decrease appears to be attributed to the reduction of rate on English letters now sent by the Brindisi route. Under this head is also entered the receipts derived from the sale of telegraph stamps.

Stamps in Civil Suits, Law Papers, &c. &c

61. Under this heading the amount realized for the past two years is shewn in the following statement:—

Districts.	Years.	Amount.	Increase.	Decrease.
Amherst ...	1869-70	99,753	...	...
	1870-71	87,420	...	12,333
Tavoy ...	1869-70	8,368	...	...
	1870-71	7,283	...	1,085
Mergui ...	1869-70	5,890	...	...
	1870-71	5,486	...	404
Shwé Gyeen ...	1869-70	16,298	...	...
	1870-71	12,220	...	4,078
Toungoo ...	1869-70	13,792	...	...
	1870-71	11,919	...	1,802
Total...	1869-70	1,44,101	...	...
	1870-71	1,24,399	...	19,702

62. In this item of revenue also there was a general falling off during the year under review, of Rupees 19,702 which may be assigned to three causes, 1st the general depressed state of the trade, especially in Maulmain town; 2nd less litigation having prevailed; and 3rd the stamp duty is much less under the new stamp and Court Fees Acts than that which obtained under the old rules.

Income Tax.

63. The following comparative table exhibits for each district, the realizations from the Income Tax in the year 1870-71, as contrasted with the collections of 1869-70:—

Districts.	Name of Tax.	Years.	Amount.	Increase.	Decrease.
Amherst ...	Income Tax ...	1869-70	18,847	...	...
		1870-71	31,507	12,660	...
Tavoy ...	Income Tax ...	1869-70	1,027	...	...
		1870-71	2,350	1,323	...
Mergui ...	Income Tax ...	1869-70	342	...	...
		1870-71	409	67	...
Shwé-Gyeen ...	Income Tax ...	1869-70	799	...	...
		1870-71	2,045	1,246	...
Toungoo ...	Income Tax ...	1869-70	3,379	...	...
		1870-71	7,888	4,509	...
Total...	Income Tax ...	1869-70	24,394	...	...
		1870-71	44,199	19,805	...

64. The Income Tax Acts Nos. IX and XXIII of 1869 were replaced by Act XVI of 1870, which came into operation on the first day of April 1870 and was in force throughout the year. The yield from it was Rupees 44,199 (£4,419) or Rupees 19,805 (£1,980) more than that of the previous year. The increase is attributable to the enhanced rate of duty imposed in the year of report; or in other words; the assessments for 1869-70 were made at the rate of $1\frac{1}{2}$ per cent on all professions and trades, while those for 1870-71 were levied at the rate of 6 pias for every rupee, or $3\frac{1}{2}$ th per cent. I have already stated in the separate Income Tax report submitted in May last—my opinion in regard to the imposition of this tax, and showed how difficult it was equally to assess in this Province, I beg to refer for further particulars to that report.

Miscellaneous.

65. The receipts under miscellaneous items are given below:—

Districts.	Years.	Amount.	Increase.	Decrease.
Amherst ...	1869-70	1,597	...	...
	1870-71	1,426	...	171
Tavoy ...	1869-70	317	...	...
	1870-71	214	...	103
Mergui ...	1869-70	1,785	...	...
	1870-71	1,126	...	659
Shwé Gyeen ...	1869-70	90	...	...
	1870-71	21,606	21,516	...
Toungoo ...	1869-70	1,492	...	...
	1870-71	7,381	5,880	...
Total...	1869-70	5,281	...	...
	1870-71	31,753	27,405	933

66. Under this head are comprised many trifling items of revenue. The total receipts from these sources during the year were Rupees 31,753 (£3,175) against Rupees 5,281 (£528) the previous year, which shews a large increase of Rupees 26,472 (£2,647). These items fluctuate very much every year. The large increase of Rupees 21,516 (£2,151) is attributed principally to the large increase in deposits. No explanation has been given by the Deputy Commissioner

for the increase which occurred at Toungoo; neither that of the falling off at Mergui. The slight decrease of Rupees 171 in Maulmain was caused chiefly by the falling off in unclaimed deposits transferred to Government and in marriage fees realized within the year. In Tavoy the decrease of Rupees 108 was caused by the falling off in the receipts from Revenue Court fines, and in the Police receipts.

Remissions.

67. The total amount of revenue, as shown in Statement No. IX, recommended for remission is Rupees 27,367 (£2,736) which is an increase over the previous year by Rupees 16,313 (£1,631). The following statement exhibits the different items of revenue recommended for remission in each district.

Items of Revenue.	Amberst.	Tavoy.	Mergui.	Shwé-Gyeen	Toungoo.	Total.
Land	5,408 1 1	2,601 11 8	133 3 7	222 9 1	1,560 9 11	9,926 3 4
Capitation Tax	937 8	590	27	472 8	1,100	3,127
Income Tax	0,069 2 1				2,987 3	12,056 5 1
Salt	3 12			22 8		26 4
Fisheries			16	1,847 10 8	15	1,878 10 8
Karen Chiefs Tribute					100	100
Town Land Assessment					252 10 11	252 10 11
Total	15,418 7 2	3,191 11 8	176 3 7	2,565 3 9	6,015 7 10	27,367 2

68. In this district the amount of Rupees 5,408-1-1, recommended for remission for land revenue is made up as follows:—

	Rs.	As.	P.
On paddy land	5,355	10	9
On garden land	52	6	4
Total	Rs. 5,408	1	1

That for paddy land is almost wholly required on account of the crops particularly in the Martaban and Beeloogydon townships, being damaged by inundations of salt water. On Garden land the remission required is on account of some land in the Zeah township which had been relinquished to

Government being again included in the assessment roll by mistake. On Capitation tax a sum of Rupees 937-8 is recommended for remission for various causes the chief of which are double assessments, old age, deaths after assessment, and imprisonments—Rs. 9,069-2-0 are recommended for Income tax for the following causes.

			Rs.	As.	P.
Wrongful assessment	...	...	7,957	6	0
Absconded	...	...	1,111	12	0
Total Rs...			9,069	2	0

A small remission of Rupees 3-12-0 is also required for salt tax, owing to over assessment, made by Thoogyees.

69. The remissions recommended in this district amount to Rupees 3,191-11-8 thus :—
Tavoy district.

			Rs.	As.	P.
Paddy cultivation	...	...	2,577	11	1
Garden do.	...	...	20	0	7
Toungya do.	...	...	4	0	0
Capitation tax	...	...	590	0	0
Total Rupees...			3,191	11	8

The causes for remission of revenue on paddy cultivation, are, destruction of crops by inundation from heavy rain, and inundation by salt water. On garden cultivation, owing to the unproductiveness of about 10 acres of land. On toungya on account of 4 toungyas on the slope of a hill having been totally destroyed by land slips. And on capitation tax principally by death, sickness, old age, persons turning priests, and imprisonment for criminal offences.

70. The remissions put down for the Mergui district aggregate Rs. 176-3-7 namely Rs. 133-3-7 for 83 acres of paddy land having been destroyed by salt water and 5 by rats Rs. 27 for capitation tax owing to deaths, convictions, and sickness and Rs. 16 for fish tax caused by the nets of two fishermen having been destroyed by the tide.
Mergui district.

71. In the Shwè-Gyeen district the gross amount recommended for remission is Rs. 2,565-3-9 as follows :—

			Rs.	As.	P.
Paddy cultivation	...	...	222	9	1
Capitation tax	...	...	472	8	0
Salt tax	...	...	22	8	0
Fishery tax	...	...	1,847	10	8
Total Rs...			2,565	3	9

The grounds adduced for remission in paddy cultivation are, destruction of crops by scanty fall of rain, and by blight. In Capitation tax from deaths from desertions, and from double assessments. In salt tax from a few heavy showers of rain having damaged the salt already prepared. And in Fishery tax, from the severe losses sustained by the farmers in consequence of the lakes and ponds having dried up, from the scanty fall of rain. In this district there have during the last 10 years been 17 different changes in the Deputy Commissionerships; one no sooner begins to know it than he is removed but Captain Spearman in selling the fisheries and in demanding good and sufficient security for payment of rents was not so careful as he should have been and thus considerable remission has to be asked for.

72. This district requires a large remission for the year under report amounting to Rupees 6,015-7-10, which is explained under the following circumstances. Rupees 1,560-9-11 in land revenue principally on account of drought, lands handed up to Government, and to destruction of crops by fire. Rupees 1,100 in Capitation tax, chiefly owing to deaths, sickness, old age, and wrong assessments. Rupees 2,987-3-0 in Income tax, on account of persons having absconded, and also to wrong assessments. Rupees 15 in Inland fisheries on account of opening a weir at different times to allow timber to pass, Rupees 100 in Karen Chiefs tribute owing to losses sustained by dacoity. And Rupees 252-10-11 in Town land assessment, chiefly on account of Income tax deducted from salaries of Government servants, destruction of houses, &c. &c.

Defaulters.

73. The number of persons committed to prison as revenue defaulters during the year under review was 20—namely two in the Amherst and eighteen in the Tavoy district. They were all imprisoned for upwards of less than one month.

Revenue business performed.

74. During the year of report 4,917 revenue cases were instituted, to which must be added 6 cases which remained from the previous year, making in all a total of 4,923 cases for disposal. Of these 4,912 were decided within the year—leaving only 11 cases pending at the close of it.

The following shows by what officers the 4,912 cases were decided :—

Deputy Commissioners	...	...	...	2,278
Assistant do.	...	...	...	10
Extra Assistant Commissioners	...	...	...	1,430
Thoogyees	...	...	...	1,194
<hr/>				
Total...				4,912

Thoogyees Commission.

75. The amount of commission paid to Thoogyees on collections of revenue during 1870-71 aggregated Rs. 85,679, against Rs. 87,103 in 1869-70 shewing a diminution during the year under review, of Rs. 1,424. This is chiefly owing to the doubling up of circles.

Local Taxes.

76. It is necessary only in this report to give a statement shewing in detail the receipts of each Local fund during the past twelve months and compare them with similar receipts of the previous year. The causes of increase and decrease of receipts of each fund will be fully commented upon in the local funds report, due in November next. The total receipts from local taxes during the year of report amounted to Rupees 1,79,845 (£17,984) which is a falling off of Rupees 19,882 (£1,988) as compared with the collections of the previous year. The following table shews this information in a

far from satisfied that the large decrease is correct and will look into it on receipt of Local funds reports.

Items.	1869-70.	1870-71.	Increase.	Decrease.
Port Funds ...	36,466	36,460	...	6
Municipal Funds ...	94,583	89,223	...	5,360
Town Funds ...	25,567	26,765	1,198	...
District Funds ...	4,523	4,435	...	88
5 per cent. Cess Funds ...	38,683	33,103	...	5,580
Total...	1,99,822	1,89,986	1,198	11,034

Submission of Report.

77. It must be stated here that the delay which has occurred in submitting this report is entirely due to the returns from Toungoo having been received full of errors, insomuch that nearly all of them had to be recast in this office and some returned to the Deputy Commissioner for correction. In a few cases also the returns received were not the same as the forms hitherto in use here. This is the first year in which the revenue report of the Toungoo district has been sent to this office. Measures will be taken to prevent a recurrence of the delay in future years.

Services of Officers.

78. The following officers served in the Revenue Administration of the Tenasserim division during the year of review:—

AMHERST DISTRICT.

Deputy Commissioners.

Colonel E. M. Ryan, from 1st April to 24th December 1870.

Major A. G. Duff, from 25th December 1870 to 14th January 1871.

Lieut.-Colonel E. J. Spilsbury, from 15th January to 31st March 1871.

Assistant Commissioners.

Mr. J. C. Davis, from 1st June 1870 to close of the year.

Mr. G. E. Barr, throughout the year.

Captain G. E. Fryer, from 1st April to 12th December 1870.

TAVOY DISTRICT.

Deputy Commissioners.

Lieut.-Colonel G. Faithfull, from 1st April to 15th December 1870.

Captain G. E. Fryer, from 16th December 1870 to 31st March 1871.

MERGU DISTRICT.

Deputy Commissioners.

Captain H. R. Spearman, from 1st to 26th April 1870.

Mr. T. Shepherd, from 27th April 1870 to close of the year.

SHWE-GYEEEN DISTRICT.

Deputy Commissioners.

Mr. J. C. Davis, from 1st April to 25th May 1870.

Captain H. R. Spearman, from 26th May 1870 to 20th January 1871.

Major A. G. Duff, from 2nd February 1871 to close of the year.

Assistant Commissioners.

Mr. Henry Buckle, throughout the year.

Mr. Arthur Hough, from 1st April to 10th September 1870.

Mr. J. C. Asheton Duke, from 28th November 1870 to close of the year.

TOUNGOO DISTRICT.

Deputy Commissioner.

Major M. B. S. Lloyd, throughout the year.

Assistant Commissioners.

Lieutenant Thorp, from 1st April 1870 to 11th February 1871.

Lieutenant Creswell, from 12th February 1871 to close of the year.

GENERAL REMARKS.

79. In our two principal items of Revenue Land and Capitation tax a satisfactory increase has been shewn. In only one item of the land Revenue was there a decrease, that was in Miscellaneous cultivation which is much dependant on a late rain fall. Last year the rains stopped early and to that may, I think chiefly be attributed this decrease. Our Customs duties show a very considerable increase chiefly

owing to large exports of Rice. These will if it is hoped continue to increase, and thus make up for the falling off in the Timber Trade, which from disturbances in Frontier States from the gradually-increasing expense of dragging the timber to waterways and from the want of a steady demand in the Home and Indian markets may in coming years be expected to somewhat decline. The Income tax, owing to the higher rates imposed last year—also showed an increase. The items of decrease were, first Fishery tax. In it I attribute the largest decrease to a want of management in Captain Spearman the Deputy Commissioner Shwè-Gyèn. Satisfactory reasons have been given for the decrease in the other three districts—Secondly comes salt tax. The importation of salt has lowered the price of country made salt, and the people cannot now realize the prices for it, that they formerly did, so many of them take to other employments. In Forest produce there was a small decrease. In excise the decrease is attributed to the higher price of Rupees 3 instead of Rupees 2, being paid to distillers for liquor. To the farmers at out-stations being obliged to get their liquor from Maulmain, and lastly to the falling off in trade in Maulmain. People cannot afford to buy so much liquor and opium as in former years, therefore the profits of farmers become smaller and the prices given for Farms have been reduced. Fines and forfeitures have somewhat decreased, the amount from this source is a variable one. Fees on Civil processes have decreased in the Amherst district, owing to the substitution of stamps for Talubana fees in the Recorder's Court. In Shwè-Gyèn there was a slight decrease and, in Tavoy, Mergui, and Toungoo no money for fees of this sort was collected during the past year. Postage stamps have decreased. This appears to be accounted for by the late war in Europe, and the lower rate of English postage by the Brindisi route. Stamps on Civil suits have decreased especially in Maulmain where owing to the depressed state of the timber trade civil suits have been fewer. Other unimportant items shew a small decrease, they appear to require no special notice.

80. The Deputy Commissioners in charge of districts who have held office in this division during the year are—

Colonel Ryan, Lieutenant Colonel Spilsbury, Lieutenant Colonel Faithfull, Major Lloyd, Major Duff, Captain Spearman, Mr. Shepherd.

81. Colonel Ryan is an officer of much experience who has at all times given me every assistance in his power, and attended carefully to the administration of his district.

82. Lieutenant Colonel Spilsbury was for a short time in charge of the Amherst district, and has been for the greater part of the year in charge of Tavoy. I have found him very attentive to his duties, and diligent in the discharge of them.

83. Lieutenant Colonel Faithfull gave up his appointment as Deputy Commissioner at Tavoy and returned to military duty.

84. Major Lloyd has been in charge of the Toungoo district throughout the year, he is active and energetic and anxious to carry out improvements in his district. From his active habits he is well fitted for the charge of a frontier station.

85. Major Duff is a most painstaking and intelligent officer, he has with the careful manner in which he performs his duties at all times given me every satisfaction.

86. Captain Spearman had been too long in the Secretariat office to make a good Deputy Commissioner, I found him head strong more especially as regarded his mismanagement of the fisheries in the Shwe-Gyeen district. These he got into a mess, and irritated the people. It was with some difficulty that I got them pacified, and put things straight.

87. Mr. Shepherd while in charge of the Mergui district worked on steadily. I found him intelligent and steady at his work, he appeared to be much liked by the people.

88. The Assistant Commissioners in the division were:—

Mr. Davis, Mr. Barr, Captain Fryer, Mr. Thorp, Mr. Buckle, Mr. Hough, Mr. Duke, Lieutenant Creswell

89. These gentlemen have generally been favorably reported on by the Deputy Commissioners of districts, and have given every assistance they could in revenue work.

90. The Ahkoonwoons or Head Revenue Accountants are most favorably spoken of by the Deputy Commissioners of the different districts to which they are attached.

91. Mr. Culloden the Head Assistant in my office has been attentive to his duties and has generally given me satisfaction.

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 1869-70 and 1870-71, omitting fractions.

1	2	3	4	5	6	
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.	Area of Miscellaneous cultivation on which Revenue is payable.	
	Acres.	Rs.	Acres.	Rs.	Acres.	
AMHERST	1869-70...	170,460	2,97,360	22,402	52,107	3,519
	1870-71...	176,998	3,08,310	22,344	51,840	3,149
	Increase...	6,538	10,950	...	...	...
	Decrease...	...	...	58	267	361
TAVOY	1869-70...	42,001	66,839	10,300	20,836	503
	1870-71...	41,376	65,968	10,531	21,261	431
	Increase...	...	...	231	425	...
	Decrease...	625	871	...	...	72
MERGUI	1869-70...	24,787	34,554	7,286	15,587	292
	1870-71...	25,243	35,353	7,102	15,828	339
	Increase...	456	799	116	241	47
	Decrease...	...	...	...	...	...
SIWE-GYEEN	1869-70...	44,099	33,958	5,905	5,905	1,866
	1870-71...	48,799	36,935	6,445	6,412	1,791
	Increase...	4,700	2,977	540	507	...
	Decrease...	...	...	...	...	75
TOUNGOO	1869-70...	30,393	26,152	1,179	2,120	2,062
	1870-71...	28,933	25,504	1,180	2,165	1,883
	Increase...	...	...	1	45	...
	Decrease...	1,460	648	...	...	179
Total...	1869-70...	311,740	4,58,863	47,072	96,555	7,873
	1870-71...	321,349	4,72,070	47,902	97,506	7,593
	Increase...	9,609	13,207	830	951	...
	Decrease...	...	...	...	...	280

DISTRICT.	7	8	9	10	11	
	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.	Amount of Assessment on Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	
	Rs.	No. of Cultivators.	Acres.	Rs.	Acres.	
AMHARST	1869-70...	5,668	3,851	7,702	3,851	...
	1870-71...	5,095	3,830	7,660	3,830	...
	Increase...	...	...	...	...	...
	Decrease...	573	21	42	21	...
TAVOY	1869-70...	410	3,794	7,588	3,794	...
	1870-71...	335	4,314	8,628	4,314	...
	Increase...	...	520	1,040	520	...
	Decrease...	75	...	...	...	...
MERGUI	1869-70...	153	3,209	6,418	3,209	...
	1870-71...	175	3,149	6,298	3,149	...
	Increase...	22	...	...	...	...
	Decrease...	...	60	120	60	...
SHWE-GYERK...	1869-70...	1,273	11,241	22,482	11,241	...
	1870-71...	1,173	11,510	23,020	11,510	...
	Increase...	...	269	538	269	...
	Decrease...	100	...	...	...	...
TOUNGOO	1869-70...	2,571	1,828	3,656	1,828	...
	1870-71...	2,596	1,681	3,368	1,681	...
	Increase...	25	...	...	...	...
	Decrease...	...	114	288	144	...
Total...	1869-70...	10,075	23,923	47,846	23,923	...
	1870-71...	9,374	24,487	48,974	24,487	...
	Increase...	...	564	1,128	564	...
	Decrease...	701	...	...	...	...

(Continued.)

12	13	14	15	16	17	18
Amount of Revenue demand for 1870-71 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.	Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c., Assessed for Tax in lieu of Capitation.
Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	No. of Lots or Houses.
...	204,074	3,58,985	13,002	12,568	482	...
...	210,151	3,69,075	12,655	6,099	463	...
...	6,077	10,089	...	...	...	...
...	...	...	347	6,469	19	...
...	60,392	91,879	6,515	2,744	3,900	...
...	60,966	91,878	6,052	2,326	3,900	...
...	574	...	...	...	...	...
...	...	1	463	418	...	...
...	38,783	52,503	10,050	...	1,011	...
...	39,282	54,505	10,080	...	1,110	...
...	499	1,002	30	...	99	...
...
...	74,352	52,377	64,577	11,093	2,290	...
...	80,055	56,030	63,967	6,980	1,990	...
...	5,703	3,653	...	...	...	...
...	...	...	601	4,713	300	...
...	37,290	32,671	7,741	...	122	1,944
...	35,364	31,949	7,546	...	117	2,043
...	...	...	...	...	...	99
...	1,926	722	195	...	5	...
...	414,891	5,89,416	1,01,885	27,005	7,805	1,944
...	425,818	6,03,437	1,00,309	15,405	7,580	2,043
...	10,927	14,021	...	...	...	99
...	...	...	1,576	11,600	225	...

DISTRICT.	19	20	21	22	23
	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 Persons.	Rs.	Rs.	Rs.
AMHERST	1869-70 ...	39,152	1,65,522	5,46,525	10,97,085
	1870-71 ...	40,737	1,72,533	5,97,425	11,58,250
	Increase...	1,585	7,011	50,900	61,165
	Decrease...	...	...	...	...
TAVOY	1869-70 ...	14,270	46,380	47,083	1,98,501
	1870-71 ...	15,006	48,159	39,907	1,92,222
	Increase...	736	1,779	...	...
	Decrease...	...	...	7,176	6,279
MERGUI	1869-70 ...	9,730	24,515	44,803	1,33,882
	1870-71 ...	9,916	25,119	44,359	1,35,173
	Increase...	186	604	...	1,291
	Decrease...	...	...	444	...
SHWEGYEN...	1869-70 ...	28,347	93,814	27,883	2,52,634
	1870-71 ...	29,915	98,806	45,736	2,73,518
	Increase...	1,568	4,992	17,853	20,884
	Decrease...	...	...	...	...
TOUNGOO	1869-70 ...	8,252	13,418	44,017	59,233
	1870-71 ...	8,668	13,267	43,901	72,613
	Increase...	416	...	...	13,380
	Decrease...	...	151	116	...
Total...	1869-70 ...	8,252	104,917	3,74,248	7,25,527
	1870-71 ...	8,668	108,841	3,88,518	8,00,040
	Increase...	416	3,924	14,270	74,513
	Decrease...	...	...	...	89,819

(Continued.)

24	25	26	27	28	REMARKS.	
Amount of Commission paid to Thoozyes on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to the 30th April 1871.	Amount of Revenue demand actually realized up to the 31st July 1871.	Balance of Revenue demand due on 31st July 1871, exclusive of remissions recommended in column 25.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P.
42,180	5,641	9,09,857	10,89,683	1,761	18	8
40,570	15,418	9,66,071	11,36,733	6,099	17	11
...	9,777	...	...	...	18	5
1,620	...	...	...	...	17	13
14,161	823	1,99,770	1,97,678	...	18	5
14,033	3,191	1,66,634	1,89,031	...	17	13
...	2,368	...	...	...	18	34
78	...	...	...	...	19	156
8,002	114	1,29,881	1,33,768	...	19	23
8,120	176	1,31,423	1,34,997	...	74	8
118	62	...	...	...	13	11
...		
14,520	2,409	2,40,298	2,50,225	...	NOTE.—The total fractions was in { 1869-70 1870-71	
14,985	2,565	2,34,258	2,53,781	17,172		
465	158	...	...	...	Making a grand total for { 1869-70 1870-71	
...		
8,230	2,065	1,49,734	1,49,971	...		
7,921	6,015	1,58,779	1,58,779	...		
...	8,950	...	...	...
309	...	...	...	...
87,103	11,052	16,20,540	18,21,325	1,761		
85,679	27,365	16,57,165	18,78,321	23,271		
...	16,318	...	...	...
1,424	...	...	...	...

D. BROWN, COLONEL.
Commissioner, Tenasserim Division.

*RETURN of Customs, Excise, Timber and Miscellaneous Taxes collected
being detail of Column 20 of the*

No.	ITEMS OF REVENUE	CHIEF	
		Town of Maulna.	District Amherst.
		Rs.	Rs.
1	Abkaree, including Net profit on the sale of Opium ...	1869-70 2,36,100 1870-71 2,19,200	9,190 8,165
2	Sea Customs including fines, confiscations &c. &c. ...	1869-70 1,22,670 1870-71 2,00,763	......
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 8,559 1870-71 6,136	6,567 5,403
6	Unclaimed property sold ...	1869-70 177 1870-71 37	886 918
7	Fees on Criminal processes ...	1869-70 4,860 1870-71 ...	......
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 Establishments ...	1869-70 ... 1870-71 ...	......
11	Marine receipts credited to Government	1869-70 13,716 1870-71 13,479	......
12	Miscellaneous ...	1869-70 1,597 1870-71 1,426	......
13	Karen Chiefs tribute ...	1869-70 ... 1870-71 ...	......
14	Postage stamps ...	1869-70 23,503 1870-71 21,971	......
15	Stamps in Civil suits, Law papers &c. &c. ...	1869-70 93,918 1870-71 81,406	5,835 6,014
16	Income Tax demand during the official years (From 1st April to 31st March).	1869-70 15,572 1870-71 28,655	3,275 2,852
	Total...	1869-70 5,20,772 1870-71 5,73,073	25,753 24,352

II.

in the several districts of the Tenasserim Division for the year 1870-71
Comparative Statement, omitting fractions.

TOWN OR DISTRICT AND AMOUNT.					REMARKS.
District Tavoy.	District Mergui.	District Shwé-Gyeen	District Toungoo.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	
13,311	29,246	4,122	30,101	3,22,070	
7,820	25,788	3,316	34,546	2,98,835	
21,286	4,530	...	...	1,48,486	
20,445	8,246	...	...	2,29,454	
...	
...	
...	
...	
2,078	1,875	3,728	4,795	27,602	
1,422	2,331	4,221	5,216	25,729	
...	
...	33	...	181	1,169	
...	...	220	160	5,240	
...	...	272	...	272	
...	141	...	...	141	
...	127	...	...	127	
...	
...	...	307	...	307	
...	...	135	...	135	
6	476	...	...	14,198	
...	538	...	...	14,017	
317	1,785	90	1,492	5,281	
214	1,126	21,606	7,381	31,753	
...	...	...	2,977	2,977	
...	...	...	2,977	2,977	
690	518	2,319	2,537	29,667	
373	275	1,921	2,434	26,974	
8,368	5,890	16,298	13,792	1,44,101	
7,283	5,486	12,220	11,990	1,24,399	
1,027	342	799	3,379	24,394	
2,350	409	2,045	7,888	44,199	
47,083	44,803	27,883	59,233	7,25,527	
39,907	44,859	45,736	72,613	8,00,040	

REMARKS.

Rs. A. P.
17 0 3
17 8 5
7,25,544 0 3
8,00,057 8 5

1869-70...
1870-71...
1869-70...
1870-71...
The total of fractions was for
Making a grand total of

RETURN of Local Taxes.

LOCAL TAXES NOT INCLUDED IN THE IMPERIAL REVENUE.	CHIEF TOWN OR DISTRICT AND AMOUNT.							REMARKS.
	Town of Madhain.	District Amherst.	District Tavoy.	District Mergui.	District Shwe- Gyeen.	District Toungoo.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Port funds credited to local fund...	{ 1869-70 1870-71	...	...	...	...	...	36,371	Rs. A. P. 1869-70... 10 0 0 1870-71... 8 10 4
Municipal fund ...	{ 1869-70 1870-71	1,124 1,355	9,929 8,650	7,995 8,395	5,798 5,633	9,951 12,837	26,319 94,633	1869-70... 1,98,737 0 4 1870-71... 1,79,868 10 4
Town fund ...	{ 1869-70 1870-71	656 821	248 228	41 483	11,161 10,995	13,461 14,238	25,567 26,785	
District fund ...	{ 1869-70 1870-71	2,336 2,485	236 305	...	400 ...	1,551 1,645	4,523 4,455	
5 per cent. cess fund ...	{ 1869-70 1870-71	22,771 18,593	4,766 4,784	3,173 3,221	6,085 4,614	1,918 1,896	38,683 33,103	
Total...	{ 1869-70 1870-71	96,157 78,672	15,179 13,907	11,209 12,099	23,414 21,242	28,884 30,616	1,99,727 1,79,845	The total of fractions for Local fund was ... Making a Grand total of

COMMISSIONER'S OFFICE,
M a u l m a i n,
The 26th September 1874.

D. BROWN, COLONEL,
Commissioner, Ferozepur Division.

REVENUE DEPARTMENT.

(MISCELLANEOUS.)

REPORT
ON
REVENUE ADMINISTRATION,
FOR
1871-72.



RANGOON :
PRINTED AT THE SECRETARIAT PRESS.
1872.

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RESOLUTION
ON THE
REPORTS
ON
REVENUE ADMINISTRATION,
FOR
1871-72.

The total amount assessed as Imperial revenue throughout British Burma, during the year under report, was Rs. 1,26,58,006, or Rs. 3,37,341 in excess of the demand in the previous year, when the aggregate was Rs. 1,23,20,665. This increase although not equal to the increase in 1870-71 over 1869-70, yet shews a very satisfactory improvement, especially as a considerable reduction was made in the rate of income tax, which caused a decrease of nearly a lakh and a half of rupees.

Gross demand of Revenue.

2. The following statement gives the details of the revenue for the year under review and that immediately preceding :—

Items of Revenue.	Demand for 1870-71.	Demand for 1871-72.	Increase in 1871-72 over 1870-71.	Decrease in 1871-72 over 1870-71.
	Rs.	Rs.	Rs.	Rs.
1. Land	33,19,441	34,45,227	1,25,786	..
2. Capitation tax	22,11,054	22,69,543	58,489	..
3. House tax and Land assessment in lieu of capitation tax in Towns	1,35,693	1,43,036	7,103	..
4. Fisheries, Sea and Inland	6,80,846	6,88,747	27,901	..
5. Salt Excise	51,437	55,045	3,608	..
6. Customs	28,48,030	31,61,024	3,12,994	..
7. Excise on Spirits, Opium &c.	9,87,811	9,56,969	..	30,842
8. Stamps, Revenue and Judicial	4,73,672	4,06,818	..	66,854
9. Do. Postage and Telegraph	2,06,018	2,40,798	34,780	..
10. Income tax	2,12,233	60,799	..	1,45,603
11. Marine, including Coast Light Dues	55,845	55,690	..	165
11. All other Items	2,20,696	2,90,278	70,182	..
<i>Under the control of Commissioners..</i>	1,13,82,476	1,17,79,995	6,40,843	2,43,384
12. Forest Revenue	6,13,125	7,72,399	..	43,726
13. Jail Manufactures	1,15,128	98,933	..	16,195
14. School Fees	4,637	6,739	1,502	..
Total	1,23,20,665	1,26,58,006	6,42,645	3,05,304
Net Increase Rs..				3,37,341

3. It will be observed that the amounts levied on Land and Fisheries and as Capitation and House

Territorial and Customs Revenue—increase favourable.

tax, exhibit an increase of Rupees 2,19,279, or 3·46 per cent, which is but little less than the increment shewn in 1870-71 over the previous year; and that the collections of Customs dues and Salt excise, increased to the extent of Rs. 3,16,602, or 10·92 per cent. Under other heads however, there was a slight decrease, but this decrease is due to causes unconnected with the material progress of the Province. The chief falling off was in Income tax, the rate of which was reduced, in Stamps, in Excise, and in Forest Revenue, which varies from year to year.

Remissions.

4. In the year 1870-71 the amount of remissions sanctioned was Rs. 80,464, but in the year under report, in consequence of the great destruction of crops through the inundations in the delta of the Irrawaddy, the amount applied for is Rs. 1,72,885. The revenue demand shewn in the above statement will therefore be reduced by these sums, which leave the net realizations as Rs. 1,22,40,201 in the former year, and Rs. 1,24,85,121 in the latter, or a net increase of Rs. 2,44,920, equal to 2 per cent. These sums divided over a population of 2,491,736 souls in 1870-71, and 2,562,323 in 1871-72, give an incidence of Rs. 4-14-7 and Rs. 4-14-0 per head respectively.

Collections.

5. The collections on account of the net revenue of 1871-72 were at the close of the year, Rs. 1,17,66,252, or 94·24 per cent, and on the 30th of June 1872, Rs. 1,24,62,585, or 99·82 per cent. The realizations on account of the net revenue of 1870-71 up to the close of the first quarter of 1871-72, was 99·58 per cent; and of that of 1869-70 up to the 30th June 1870, 99·43 per cent.

Outstandings.

6. The balance outstanding on the 1st of July 1872 was Rs. 22,536, viz. Rs. 1,283 in Arakan, Rs. 20,810 in Pegu, and Rs. 443 in Tenasserim, almost all of which has since been collected. The outstandings of 1870-71 at the same date in 1871, amounted to Rs. 51,191, of which Rs. 1,100 were uncollected

in Arakan, Rs. 27,232 in Pegu, and Rs. 22,809 in Tenasserim. The greatest improvement in collections has therefore taken place in Tenasserim.

7. The amount realized on account of Local Local Funds. funds during the year, was Rs. 11,84,805, against Rs. 10,60,944 in 1870-71, which added to the Imperial revenue gives a gross taxation of Rs. 1,36,69,926, and Rs. 1,33,01,145 in the respective years; and a total incidence per head of population of Rs. 5-5-4 in each year.

8. In 1862-63, the first official year after the Increase during last nine years. amalgamation of Arakan, Pegu, and Tenasserim into one Administration, under a Chief Commissioner, the gross Imperial revenue was Rs. 93,70,482 and the Local taxes Rs. 4,64,850, a total of Rs. 98,35,332, as against an aggregate revenue of Rs. 1,36,69,926 in the year of report. The increase during the nine years has therefore been Rs. 38,34,594, or 38·98 per cent, whilst the population during the same period has increased from 2,020,634 to 2,562,323, or by 26·80 per cent. The following are the details of the revenue realized in 1862-63 and in 1871-72 :—

	1862-63 net revenue.	1871-72 net revenue.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Land assessment	27,68,962	32,90,940	5,21,977	..
Capitation tax and house tax in lieu	18,68,386	23,98,065	5,29,679	..
Fisheries	4,50,956	6,86,570	2,35,614	..
Excise	7,82,865	9,56,902	1,73,937	..
Sea Customs	13,51,511	31,61,024	18,09,513	..
Land do	5,91,100	..	..	5,91,100
Income tax	1,87,365	66,250	..	1,21,115
Salt excise	85,808	54,936	..	30,872
Stamps	2,68,378	6,47,616	3,79,238	..
Marine	96,134	55,660	..	40,474
Miscellaneous	3,47,940	3,95,801	47,861	..
Forest	5,70,639	7,72,390	2,01,750	..
Local taxes	4,64,850	11,84,805	7,19,955	..
	98,35,332	1,36,69,926	Net Increase.	38,34,594

9. It will be apparent at a glance how rapidly the Growth of the Revenue, and revenue of the Province has grown, notwithstanding the reduced taxation under the heads of Inland Customs duty; and Income tax. The Inland Customs

explanations as to decrease in some items.

duty was abolished in 1863 on the ratification of the Treaty entered into with the King of Burma. The decrease in Income tax is due to the lower rate of assessment now prevailing; that in Salt excise to the importation of Salt from Europe; and that in Marine to the abolition of the Government flotilla, and the renting of the Dalla dockyard to private persons.

LAND REVENUE.

Area and revenue of land under assessment.

10. A considerable increase in the quantity of land under assessment, and in the amount of revenue derived therefrom, took place in the year of report as compared with the area and assessment in the previous year, the area having been 2,143,968 acres in 1871-72 against 2,090,386 in 1870-71, an increase of 53,582 acres, or 2.56 per cent; and the amount of assessment Rs. 34,45,227 against Rs. 33,19,441, an increase of Rs. 1,25,786, or 3.78 per cent. The increase in the Pegu division was far short of that in 1870-71 over the previous year, being 29,121 acres only, against 92,479. In Arakan however, a considerable comparative improvement took place, the increased area being 11,553 acres and 4,111 acres respectively, whilst in Tenasserim the increase was 12,908 acres in 1871-72 and 10,927 acres in 1870-71. The increase in revenue in Pegu and Tenasserim, was greater in proportion than the increase in cultivation, owing to land cultivated for a period free of revenue now coming under assessment.

Season good.

11. The rainfall throughout the Province was copious during the year, and the yield from the land excellent, except where inundations took place in the deltas of the Irrawaddy and the Salween.

Inundations from Irrawaddy.

12. In July, in the Prome district, the waters of the Irrawaddy rose to an unusual height, and flooded many hundreds of acres of cultivated land; and early in August the river broke through the embankment in the Myanoung district in three places, and overtopped it in another place, doing considerable damage to the crops on the adjacent land; whilst in the Bassein district there were three different overflows

in the upper course of the Bassein river, (a branch of the Irrawaddy) which entirely destroyed the crops over a large area. It is said that no such rise has been known in Prome for the last 25 years, and in Bassein for the last half century. All along the inundated portion of the country the people again and again replanted their lands, but unsuccessfully, and the result was that remissions to the amount of Rs. 1,31,993 have had to be granted. If it had not been for the protection afforded by the new Irrawaddy embankments, notwithstanding that they were breached in places, the loss of crops would have been very great.

13. The cattle disease was still prevalent in some parts of the Province, especially in the Akyab, Rangoon, and Bassein districts. Cattle disease.

14. *Land under rice cultivation.*—The quantity of land cleared for the cultivation of this grain, which includes the area actually under tillage and that left fallow, was 1,820,727 acres in the year of report, and 1,756,491 acres in the previous year, an increase of 64,236 acres, or 3.60 per cent; and the revenue demand thereon was Rs. 29,90,594 in 1871-72 and Rupees 28,59,223 in 1870-71, an increase of Rs. 1,31,371, or 4.60 per cent. In the first named year the area in Arakan was 359,265 acres, which yielded Rs. 6,59,694, and in the last named, 348,044 acres and Rs. 6,37,151; in Pegu the acreage was 1,125,092 and 1,087,098, and the revenue Rs. 18,22,811 and Rs. 17,50,002 in the respective years; in Tenasserim 336,370 and 321,349 acres respectively were under tillage, which yielded a revenue of Rs. 5,08,089 and Rs. 4,72,070. Rice cultivation.

15. The greatest increase took place in the Akyab, Rangoon, Bassein and Amherst districts, whilst there was a slight decrease in Northern Arakan, and a considerable decrease in Thayet, the latter being, as stated by the Deputy Commissioner, "due entirely to the grossly inaccurate measurements of former years, and the comparative accuracy of those of the past year," and not to any actual diminution in the area under cultivation as compared with previous Increase and decrease in districts.

years—nevertheless there was a small increase in the amount of revenue realized, owing to a considerable decrease in the area of fallow land. Although there was an increase in the area under tillage in the Tavoy district, there was a decrease in the revenue, due to a reduction of rates sanctioned by the Chief Commissioner in 1871 on the recommendation of the Commissioner of the division. This reduction of rates was essentially necessary in consequence of the poorness of the soil in many parts of this district, and notwithstanding that the orders did not reach the Deputy Commissioner until late in the season, their result was an increase in cultivation against a falling off in 1870-71. No doubt the reduction will have had a still more beneficial effect in the current year. The increase in the Amherst district is attributed in a great measure to a number of the residents of Moulmein, who had been suffering from a depression in trade, having taken to the cultivation of rice, and it is estimated that about 10,000 persons left the town during the year to become agriculturists. A considerable demand now exists at Moulmein for rice for shipments to Europe and the East, and some 60,000 tons of that grain have been exported during the last season, against an average for the previous five years of about 31,000 tons. To increase the yield to any great extent however, more land is wanted, and this can only be procured by embanking to keep out the overflow of the rivers, and by making channels to carry off surface water. About 2,000 acres of land were reclaimed last year at a cost of only Rs. 186, and an additional 50,000 or 60,000 acres suitable for rice tillage, might be made available at a comparatively small expense to the State, which would bring in an immediate and considerable addition to the revenue. This subject is now occupying the attention of the Chief Commissioner, and the Commissioner of the Division. In other districts too, by opening up waterways and roads, much more land would be brought under cultivation.

16. The area of land cultivated, owing to the construction of embankments in the Myanoung district, was further extended in the year of report by 981

acres, 822 of which were tilled under the protection of the bunds constructed by the Government, and 159 under those made at the expense of private individuals.

17. In the area of *fallow* land there was a slight Fallow land. decrease in the year under review, the acreage being 45,951 against 47,001 in 1870-71. A decrease to the extent of 1,344 acres took place in the Arakan division thus reducing the unproductive area to 2,526 acres ; in Pegu also there was a decrease *viz.*, from 29,857 acres to 27,781 acres, which was due to the greatly diminished area of this description of land in the Thayet district owing to the favorable nature of the last season ; but there was an increase in Rangoon, the reason of which is not explained, and in Myanoung owing to the inundations. In Tehasserim there was an increase of 2,370 acres which occurred entirely in the Amherst district, and was caused by " losses of cattle in some parts of the district which prevented the cultivators from tilling their lands."

18. The rates on rice land in the Thayet district Rates on rice land in Thayet district. are said by the Deputy Commissioner " to be absurdly low. They have never been altered since the first annexation of the Province, when they were fixed at almost nominal figures, in order to attract population to, what was then, an almost entirely deserted country. There are lands in this district which yield between 50 and 100 baskets of paddy per acre, and yet only pay a yearly land tax of four annas per acre." A proposition appears to have been submitted to the Commissioner for increasing the rates of assessment in which " revised rates were proposed for each paddy kweng.*

* A kweng is a plain, free from large trees.

There are no less than 1,513 such kwengs under cultivation in this district. On 1,373 of these kwengs it was proposed to raise the rates. It was proposed to lower the rates on 8 kwengs, and to leave them as they are in the case of 132 kwengs. The rates on garden, miscellaneous, and toungya cultivation also, were revised. The actual effect on the