

revenue this year, if the revised rates had been sanctioned, would have been an increase of about Rs. 25,000." The Commissioner of Pegu will be requested to submit a report on this subject, and the proposition above referred to, will receive due consideration. Though, having regard to the fact that the land assessment is supplemented by a customs duty on the produce of the land, it is very desirable to keep the direct revenues on the land low; there is no reason why the people of one district should be assessed at rates which give them an unfair advantage over cultivators in the neighbouring district. The people of Thayetmyo too are little affected by the customs duty, as the major part of the rice produced in that district finds its way into Upper Burma.

Land under
Gardens and
Orchards.

19. *Garden and Orchard land.*—The area of land cultivated under this head, increased but slightly in the year of report, the acreage being 120,824, whilst in the previous year it was 120,274. There was a fair increase in the amount of revenue realized however, the amounts for the respective years being Rs. 2,77,875 and Rs. 2,69,241. The increased area brought under tillage in Arakan was 204 acres with an addition to the revenue of Rs 356 only. In Pegu the cultivation fell off to the extent of 138 acres, but there was an increase of Rs. 1,680 in the amount of assessment. The decrease in area was in the Thayet district and was due rather to the mal-practices of the Surveyors in previous years, in giving false measurements, than to a diminution of cultivation. The increase in assessment was realized principally in the Rangoon district. The Tenasserim division shews the most satisfactory results under this head, the increase in area being 484 acres and in revenue Rs. 6,598. The chief portion of this increase was in the Shwé-gyen district, where there was an extension of garden cultivation, and an enhancement in the rates of assessment.

Land under
cotton, tobacco,
&c. *

20. *Miscellaneous cultivation.*—The increase in the area of land under this description of cultivation, which consists of crops of cotton, sessamum, tobacco,

sugar cane &c., was 1.80 per cent, and in the revenues derived therefrom 2.70 per cent. A decrease of 33 acres and an increase of Rs. 137, took place in Arakan; whilst in Pegu and Tenasserim there was an increase in both area and revenue, in the former division 684 acres and Rs. 1,361, chiefly in the Myan-oung district, and in the latter division, 807 acres and Rs. 1,505, the increment in area having occurred in the Amherst district where the season was good for this kind of cultivation, and in revenue in that district and in Shwè-gyen.

21. *Toungya*.—It is satisfactory to observe that a Hill cultivation. large decrease has taken place in the estimated area under this destructive and wasteful system of cultivation, the acreage in 1871-72 having been 112,362 and in 1870-71, 126,248, a falling off to the extent of 11 per cent. The largest proportion of this decrease was in the Pegu division, due principally to hilly land having been taken up by the Forest Department and included in the reserved forest tracts. The decrease in Tenasserim is partly due to this cause also, and partly to the early setting in of the rains which prevented the cultivators from clearing the land effectually. No doubt most of the people who had to give up this kind of cultivation settled in the plains. Arakan has a comparatively large population of hill people, but even in that division a falling off in *toungya* cultivation took place, and of the area, under this description of tillage the produce was cotton, tobacco and other superior crops.

22. *Grants under the Waste land rules*.—No Waste land Grants. grants under these rules were made during the year of review. There was a small increase of 433 acres in the quantity of land brought under assessment during the year, in the Arakan division, but a decrease in the amount of revenue realized, of Rs. 761. This was "caused by one grant of an area of 663 acres, paying a revenue of Rs. 1,253, having been struck off the register (it having been resumed during 1870-71), and to other two grants, of an aggregate area of 1,096 acres, with an assessment of only Rs. 745, becoming liable to tax". In the Pegu

division one small grant became assessable and yielded Rs. 395.

Report on this subject submitted to Government of India.

23. A full report respecting these waste lands was submitted to the Government of India in August last, in which the views of the Chief Commissioner on the subject were expressed as follows:—

“There have been 66 grants made in the Rangoon district, the last having been made on the 11th March 1871; the area of these grants is no less than 80,928 acres, of which only 9,502-15-9 acres have been partially cultivated. The lands have in fact too often been taken up for speculative purposes, and for the extortion of petty dues from the surrounding villagers, and not for the purpose of cultivation, or of the development of improved agricultural industry through the employment of European capital.

“The lands appear to have been granted recklessly, with little or no enquiry, and with no regard to the rights and interests of the villagers in the neighbourhood. Nothing whatever has been done by the grantees towards utilizing the grants, while in many places, lands which would otherwise have been utilized have been kept out of cultivation. Certain grants, have been to some extent cultivated; the other grants seem to have been either entirely or almost entirely neglected, and the only use to which they have been put by the grantees has been that arising from the facility which they have afforded for harassing and oppressing the surrounding villagers. As to the extent to which the agricultural classes have suffered, rather than benefitted by the system of grants, the Chief Commissioner would request special attention to the following extract from the papers now sent up:—

“The demarcating points of the village of * * which was ordered to be reserved from the grants, are billets of firewood of an inch in diameter, put down at spots which certainly are not likely to be classed as the true limits of the village tract, and the area of the plot as now marked is only, acres 89-8-6—19 square feet, while a square, the side of which was 2,000 feet, would give the exact area required. There is no plan attached to the original deed of grant, so I cannot tell whether in this first instance a strip not even 300 feet broad was intentionally taken up, shutting out the village from a road frontage to which they had a clear right, but it has now been done. The surveyor incorrectly reports also that there is no road from the old village to the trunk road. Now I happened to have walked along a very well defined cart road, lined with palings and hedgerows, going right through the grant and the village site and entering the road in a very decided manner, and though a right of way is always implied in such grants as the present, the deed conferring this site distinctly reserves all cart roads, so that the surveyor is in error here also. I cannot imagine how the surveyor with his associates, whom he mentions, could in this very arbitrary manner trample on the rights of the older cultivators of the soil, over whom and their land

“ the grantee had no control. The whole tendency of the existence
“ of the grant has been to render persons surrounded by it and having
“ no knowledge of their own legal rights, unsettled and afraid; and
“ when such an active reminder as the regular tax for the use of a dah
“ in the surrounding jungle is imposed, the result cannot be wondered
“ at. That result in the present instance has been to make all the
“ inhabitants but one, of this village move away, some to the small
“ strip of land near the road marked as belonging to the grant, some
“ to other parts of it, and others back again to their own country.
“ For as they very aptly put it, they have but one head each and can-
“ not carry two water pots, &c they cannot afford to be impoverished
“ and pulled in pieces between the grantee on one side and the tyke
“ thoogyee on the other.

“ Regarding these same grants Colonel Ardagh reports :—

“ I shall extract what I find I have already noted regarding this and
“ two other grants to the same person.

“ A perusal of the proceedings on which these grants have issued
“ has left on my mind an unmitigated sense of sadness.

“ To find that grants totalling between 9 and 10,000 acres were given
“ away in spite of the protests and supplications of the adjacent villagers,
“ who too surely saw what would be the result, is a matter to me, after
“ seeing how grants are being made in Rangoon, of not so much sur-
“ prise as simply pain.

“ Captain Lloyd has now sent me a lithographed proclamation
“ of * * threatening legal proceedings against outside trespassers, and
“ impounding of their cattle, forbidding the cutting of trees, theckay
“ or thatch grass, and canes, the manufacture of charcoal, the plucking
“ of fruits or flowers, the catching or killing of beast, bird or fish, under
“ pain of prosecution.

“ Only settlers within the grant are allowed certain privileges of
“ cutting firewood and thatch for their own use, but not for sale, also
“ of grazing their cattle.

“ The proceedings held by Captain Lloyd show that a firewood or
“ jungle tax is collected, and owing to this and to the pounding of
“ cattle, the population of the neighbouring villages has decreased.
“ A few leased tracts falling within * * grant had been reserved,
“ with what was considered a sufficient firewood margin to each. It
“ is said some of these have been deserted owing to the acts of the
“ grantee.

“ But I think Captain Lloyd's own words will be the best to describe
“ what he saw on the spot, and I therefore direct a copy of his proceed-
“ ing of the 21st instant, and of the remarks appended, to be attached
“ to this record.

“ Captain Lloyd's report on these grants, indicated an ex-
“ tremely unsatisfactory state of things.

“ In regard to another grant, Colonel Ardagh says of the
“ grantee :—

“ It appears that instead of applying his energies to redeem the land,
“ he has set himself to derive an evil revenue from the adjacent villagers,
“ who otherwise would be unable to get firewood or thatch for their
“ houses. The grant consists of an island which is said to be flooded
“ at high water. The rules provide that all below high water mark on
“ the seashore or tidal streams shall be reserved. It appears to me
“ therefore that every time that * * attempts to make a villager pay
“ for cutting firewood on his grant he commits an offence.

“So also with reference to another grant :—

“ By the granting of the grant, it was evident that the people of the vicinity were subjected to an oppression which could never have been foreseen by the framers of the rules, by the operation of which the grantees were put in the way of earning a living by (that most delightful of all ways to an Asiatic) screwing.

“ And with reference to another grant :—

“ I invite the Chief Commissioner's attention to the state in which * * found the public cart roads which passed through this grant ; roads which were once thoroughfares are now blocked up, and the land is less traversed and less easy to get over than before.

“ The object I apprehend of giving grants of waste land was to encourage cultivation, and to open out the country. Here the contrary effect seems to have been produced by this grant, not to a Burman, or a Native of India, or a half-breed, or an Armenian, but to one of ourselves, an Englishman.

“ Again with reference to another grant :—

“ The result has been that the villagers of * * * are not able to obtain firewood for salt baking, are prohibited by the grantees from going into the jungle 100 feet from the edge of their cultivation, and complain that if the grantees retain the rights they claim, they will have no shelter for their cattle nor roofing for their houses.

“ And with reference to another grant of * * * :—

“ Firewood, house-posts, * theckay, †sullo, all come from this and * * * * other grants ; and for several square miles all the villagers along its border are taxed for the permission to take these articles. Charcoal burning also goes on extensively here, and the right to do so has also to be paid for. Besides this there has been no other use whatever made of this grant.

“ In fact there is no sort of abuse which has not sprung up in connection with these rules ; the whole system of these grants reflects serious discredit on the Administration ; the grants seem to have been made to anybody who had the interest to get his application backed and supported, without reference to the legality of the grants, the rights of the people, or the good of the State. The state of things which existed until these rules were suspended are very correctly described by Colonel Ardagh :—

“ I take up my quotations from my former reports in which I noted that I had no doubt that the cases that had been brought up to me of improperly made grants were not solitary. I found (I said) a want of that jealous carefulness of the common rights of the villagers in the interior, shown in the proceedings, that made me conclude that their prescriptive privileges were kept within the narrowest bounds, and were looked on as entirely secondary to the claims of would-be landholders. I found a disregard of even the reports of the officers whose duty was to make such, and orders passed, virtually ignoring the representations made by those officers. I found also the very object of the grant of waste land rules, which is that of encouragement of cultivation entirely lost sight of, and grants made of land that were evidently taken up without the slightest intention of doing any thing but levying a tax on what should have been preserved for

“ the use of the people at large. I found even officials, whether Burmese
“ or others, joining in the general grasp at land granted as above set
“ forth. Certainly,” (I observed) “ we are in the matter of waste
“ lands nowhere behind what I noticed in Arakan when I officiated
“ there. I can understand an error in judgment leading to the grant-
“ ing away of land from great expectations which it required more or
“ less time, according to the amount of a man’s faith, to show would not
“ be realized. I can understand a grant of land being made by an over-
“ easy Assistant Commissioner, in the absence of his district officer, who
“ would never have allowed it. But I cannot understand the system-
“ atic oblivion of the rights of villagers that I observe in the papers now
“ before me.

“ The evils of the system are also very accurately described
“ by Major Lloyd, the Deputy Commissioner of Rangoon, in
“ a report written in 1868 :—

“ It will be freely admitted that during the Burmese rule the in-
“ habitants had free access to all forests
“ bordering their paddy land to cut firewood,
“ cane, posts for their houses &c., (not teak)
“ without paying the Burmese Government
“ any revenue. These I consider to be the
“ rule “ rights ” possessed by the “ humblest
“ occupant of the soil ” in Burma. These
“ rights were guaranteed to the people by the
“ proclamation when our beloved Queen pro-
“ claimed herself Empress of India ; but I

“ regret to say, these rights have been in many cases granted away
“ under the rules of 1865, to mere speculators, Government officials,
“ Law advocates, clerks, members of the Police, &c.

“ But, I maintain that the lands now granted away were not “ waste
“ lands ” ; they are unoccupied lands, and in most cases ever will be
“ until our population increases. Surely it cannot be argued that tracts
“ of land which supply the inhabitants with firewood to cook their
“ meals, grass to thatch their houses, and verdure to keep their cattle
“ alive, are “ waste lands.

“ Even in the case of cultivable land granted away, the question
“ arises what essential benefit will Government derive from these
“ grants ? The population of the country is sparse to a degree ; by
“ opening the China route, superior administration &c., we hope to see a
“ steady increase in the population. We have plenty of unoccupied
“ land to give to the new settlers under very liberal rules, but these very
“ available lands we purpose granting away to speculators ; these spec-
“ ulators do not import immigrants, but supposing they do attempt to
“ cultivate the lands granted to them, (which is not the case however,
“ they being quite satisfied with the price they get for firewood, grass
“ &c., without any expenditure whatever) what do they do ? They go
“ to the old settler, living on his own land, and paying Government
“ revenue regularly, and endeavour to induce him to leave his old land
“ and settle on theirs ; should this system obtain and extend greatly,
“ where is the Government to look for its revenue eventually ? The
“ private speculator, for the next 20 or 30 years has nothing to lose
“ and can offer his land at a very reduced rate.

“ Major Lloyd’s protest seems to have met with no con-
“ sideration.

“ The Chief Commissioner is of opinion that the grant rules
“ should be cancelled and that the rules for the sale of waste

“lands of 1863, should also be cancelled. There is no object
 “in selling lands in Burma or in making grants. As
 “our population increases, and it is increasing very rapidly,
 “the land will be taken up. These grants will only be applied
 “for, for land jobbing purposes, and so long as they must lie
 “fallow they are better in the hands of Government than in
 “private hands.”

“If any capitalist wants waste land for any *bond fide* pro-
 “ject for the extension of cultivation, his application can be
 “dealt with in each case on its own merits by the Chief
 “Commissioner, subject to the confirmation of the Governor
 “General in Council. But under no circumstances should any
 “land be alienated for a long term except on conditions of a
 “certain amount being brought under cultivation within a
 “fixed period.”

Proposals of
 Chief Commis-
 sioner fully ap-
 proved by the
 Government of
 India.

24. The views of the Chief Commissioner, have met with the approval of the Government of India; and orders have been received directing that the rules of 1863 for the sale of waste lands, and the rules for the leasing of this description of land, be entirely cancelled. A survey of the whole of the existing grants has also been authorized.

Land under
 Settlement.

25. *Land Settlement.*—The following statement shows the area of the cultivated land under settlement in the several districts of the Province, during the year of report and that immediately preceding:—

District.	Area under Settlement in		Increase.	Decrease.
	1870-71.	1871-72.		
	Acres.	Acres.	Acres.	Acres.
Akyah	79,524	75,800	..	3,723
Northern Arakan .. .. .	..	..	..	..
Bamroo	54,688	54,645	..	43
Sandoway	10,392	10,384	..	8
Rangoon	211,865	196,072	..	15,793
Bassein	72,556	65,224	..	7,332
Myanong	195,096	195,475	379	..
Prome	128,613	154,239	25,626	..
Thayet .. .. .	..	..	..	..
Toungoo	28,695	23,695	..	..
Shwe-nyon	10,911	10,649	..	262
Amherst	69,491	59,421	..	70
Tavoy	11,575	11,575	..	..
Mergul	20,166	20,166	..	..
Total	883,571	882,345		1,226
			Net decrease.	1,226

26. No settlement operations were carried out in the Arakan division during the year, and the leases of about 4,000 acres expired. In the Rangoon and Bassein districts 15,793 and 7,332 acres respectively, fell out of settlement, but 25,626 acres additional were brought under lease in the Prome district, by the Deputy Commissioner, not however for any specified period, but as liable to measurement whenever it may be considered necessary. Settlement operations were also in abeyance in the Tenasserim division, and there was a small decrease in the area under lease, owing to the relinquishment of certain rice land in the Amherst and Shwe-gyen districts.

Decrease and Increase.

27. The Committee referred to in the resolution on the report for 1870-71, have submitted their report on the subject of land settlement, which contains the following recommendations :—

Recommendations of Committee as to settling land in future.

“ The Committee are unanimously of opinion that settlements should, in the future, be carried out under the immediate supervision and control, of the revenue authorities of the province; and they do not consider the retention of a special settlement department, such as exists at present, either necessary or advisable. A memorandum is attached showing the establishment which they consider it will be necessary to entertain, at present, to work under the orders of the revenue authorities.

ii. “ The primary duty of the establishment, entertained for settlement purposes, should be to demarcate and map, accurately, each Township, Circle, Kweng and Holding. Although fully aware of the superior advantages attending a survey which would accurately delineate each *field* comprised in a holding, the Committee consider that such a minute survey would be both too costly, and tardy in its execution; a specimen map is attached showing what the Committee consider would be a sufficiently clear and minute map for present settlement purposes. They however, recommend that the Settlement officers should be prepared to carry out a minute field survey should the cultivators in any Kweng desire it, and be willing to pay for the same.

“ The following scales are recommended for the above mentioned maps, respectively :—

“ Township... ..	1/2 inch to the mile
“ Circle	5 inches. ”
“ Kweng	10 ” ”
“ Holding	20 ” ”

iii. " Regarding the rates of assessment, the Committee consider that, ordinarily, a uniform rate should be imposed on all the lands in each Kweng: but that in cases where Kwengs contain widely differing varieties of soil, an interior survey should be made, dividing the Kwengs into portions containing homogeneous soil; a separate assessment to be fixed for each such portion according to the productiveness of the land.

" The Committee would entrust the fixing of the rates at the time of settlement, in any cases where a reduction or enhancement was called for, to the Deputy Commissioner of the district, subject to the approval of the Commissioner of the Division: but they recommend that during the period of the settlement no alteration of a rate be allowed without the special sanction of the Chief Commissioner in each case.

iv. " The Committee consider that the rate of assessment on gardens, orchards and miscellaneous cultivation should be not lower than the highest rate of assessment on paddy land in the same circle, or village tract, wherein such lands are situated.

v. " The Committee strongly recommend that the system of individual leases should be followed in *all* cases. They are satisfied from personal experience, that the system of joint leases was productive of oppression, consequent on the ignorance and, at times, dishonesty of the Kweng-goungs, or village elders, who had the management of the assessments.

vi. " The Committee have given the fullest consideration to the proposition contained in paragraph 10 of Mr. Aitchison's letter, dated 26th June 1871, regarding a reduction of 1 per centum, of the revenue demand on renewal of leases for 5 and of 2 per centum, on renewal of leases for 10 years, and are unanimously of opinion that no such reduction is called for. The inducements held out to accept leases appear to be ample without such a trivial concession.

vii. " The principle of allowing a cultivator to accept a lease of a portion only of an estate situate in a single Kweng, is considered open to grave objection. It causes much confusion in mapping, regulating assessments, and remissions; and renders it almost impossible to clearly define the boundaries of holdings. The Committee therefore recommend, that a cultivator be required to accept a lease, of the whole of his holding in a single Kweng, and in the event of his refusing to do so that a lease be withheld.

viii. " It is recommended that the provision in the Land Settlement Rules of 1868, by which any lessee who desires to abandon his holding, should be allowed to do so on giving one year's notice, or on payment of one year's tax, should be retained.

ix. " Also it is recommended that the provision by which a lessee can obtain a remission of land revenue, in cases where his crops have been destroyed, or where, from inevitable misfortune, his lands have remained entirely uncultivated, should be retained.

x. "The Committee are unanimous in thinking that an allowance of one acre in ten, to be charged at fallow rates, is not sufficient, and they suggest that an allowance should be made not exceeding one-quarter of the total area of the leased holding: but that such allowance should only be made on proof that such portion was left, *bond fide*, fallow—that is, for a good and reasonable cause, and not with a view to defrauding the revenue.

xi. "The Committee recommend that, in future settlements, the terms of the leases shall be 5 and 10 years, according to the wishes of the cultivators: but that one term of duration of lease only should be allowed in each Kweng. They are satisfied that allowing leases of different terms of duration in the same Kweng would lead to complications, and would throw difficulties in the way of Settlement officers.

"The term of 3 years has been rejected, as it is considered that a Settlement establishment will not be available at the expiration of every third year; and also, the majority of exemptions extending to 5 and 7 years, in the cases of waste lands taken up, a lease for 3 years only would not be remunerative to the lessee and might be productive of disappointment. The Committee entertain also no doubt but that the present circumstances of this Province do not warrant the granting of leases for a longer term than 10 years, in any case.

xii. "There being good grounds for concluding that in many instances, sufficient care has not been taken to provide that the village "Oopaza" or enclosure is not encroached on; and that sufficient grazing grounds have not been allotted to each village, the Committee consider that when the leased tracts are being demarcated, a good opportunity will offer for providing that both those points are attended to. A provision to the above effect will be inserted in the draft rules.

xiii. "Some doubts having existed under the previous settlement rules regarding the precise rights of cultivators to the waste lands adjoining leased tracts, the Committee consider it necessary that all such doubts should be set at rest, by including a rule that the rights of the lessees to such waste lands shall not be absolute, but only preferential. It is therefore recommended that in the event of any outsider, not a lessee, applying for a plot of land in a leased Kweng, in the event of any objection being raised by the lessees, notice shall be given to them of such application being preferred, and, if they themselves do not cultivate the ground applied for, it shall be open to the Deputy Commissioner to allot it to the applicant on pottah, it being optional with him to accept of a lease on the same terms as the other lessees, after the expiry of the term of exemption on the pottah."

28. In forwarding these recommendations for the orders of the Government of India, the Chief Commissioner wrote as follows:—

Views of Chief
Commissioner
thereon.

“ Mr. Eden’s opinion of what is required in the way of Revenue Settlement for British Burma, is in entire accord with that of the Committee ; he fully approves of all their proposals and of their amendment of the rules. He is quite satisfied that the elaborate settlement proposed by Captain Fitz Roy and supported by General Fytche, is very much in advance of the requirements of the Province, if indeed, it were open to no other objection. No doubt the time will come when some more detailed and scientific system of settlement than that now proposed will be called for, but the time is far distant. What Burma now wants is increased population and an increase of cultivation, and this can only be secured by a system of settlement which involves little interference with the people and affords practical security of tenure to the cultivator and facilities for the acquirement of fresh lands.

“ The system now proposed seems to coincide in nearly every particular with the principles laid down in Mr. Aitchison’s letter of 26th June 1871, except, that it is now proposed to do away with any settlement establishment acting independently of the district officers, and the Committee are not in favor of the 10th rule suggested in that letter, in regard to a reduction of rate to persons willing to take leases. In this Mr. Eden desires to support the Committee ; he considers that it would be a great mistake to do anything which would seem to indicate an eagerness on the part of Government to secure leases. It is a matter in which the action of Government has been viewed with some suspicion by the people, and this suspicion would certainly be enhanced by an offer of a reduction of rates as an inducement to persons to take a lease. It should be left to the people to learn by experience the advantages of a lease, and these advantages are no doubt considerable in Burma, where they offer great facilities in regard to the cultivation of neighbouring waste lands by a lease-holder ; and leases should only be given when they are sought by the landholder himself.

“ The result of the enquiries which the Chief Commissioner has made, lead him to believe that the Committee are quite right in the objection which they urge against joint leases, and Mr. Eden is also fully persuaded of the soundness of the proposal made by the Committee to grant an allowance for fallow land at reduced rates, not exceeding one-quarter of the total area of the leased holdings. The opinion seems to be general throughout the Province that the present allowance of one acre in ten, is insufficient, and where there is so much waste and cultivated land, it is bad policy to force the over cultivation of the soil.”

29. This revised scheme has been generally accepted by His Excellency the Governor General in Council, and measures will shortly be taken to organize a new settlement establishment in accordance therewith. The establishment sanctioned in 1869 will be modified, the services of the Senior Officer having been replaced at the disposal of the Military Department.

Revised scheme generally approved by the Government of India.

CAPITATION TAX AND LAND ASSESSMENT IN LIEU.

30. The capitation tax—which is a poll tax on the male population of the Province, of ages between 18 and 60, with a few exceptions—was levied on 556,035 persons in the year of report and on 543,567 persons in 1870-71, an increase in favor of the former year of 12,468 persons, or 2.29 per cent; and yielded a revenue of Rupees 22,69,543 and Rupees 22,11,054 respectively, an increase of Rupees 58,489, or 2.64 per cent. The increase in Arakan was 1,516 persons and Rupees 7,446, divided pretty equally over each district; in Pegu 7,350 persons, and Rupees 37,655, the districts of Rangoon, Bassein and Thayet having improved to the greatest extent; and in Tenasserim 3,602 persons and Rs. 13,388, each district having shewn a satisfactory increase.

Capitation tax.

31. In the large towns, a special land tax is levied in lieu of capitation tax. The amount thus levied was in Arakan, from Akyab and Kyouk-Phyoo, Rs. 13,039 on 4,646 houses; in Pegu, from the principal towns in each district, Rs. 1,20,925 on 18,306 houses; and in Tenasserim, from the station of Toungoo alone, Rs. 9,072 on 1,980 houses. The increase in Arakan was Rs. 340, in Pegu Rs. 6,359 and in Tenasserim Rs. 404, the aggregate being equal to 5.22 per cent in excess of the revenue collected in 1870-71 under this head.

Land tax in lieu of capitation tax.

FISHERIES.

32. An increase to the extent of Rs. 27,901, or 4.22 per cent., took place in the revenue realized from Fisheries throughout the Province, the total collections having amounted to Rs. 6,88,747 in the year of report, and Rs 6,60,846 in the previous

Revenue obtained from Fisheries.

year. In Arakan there was a decrease of Rs. 1,463, instead of an increase as was anticipated, almost all of which was in the Akyab district and is said to be "due to fewer fishermen having taken licenses during the year." The Commissioner of the division however, observes, that it seems clear that there must have been some evasion of the tax in Akyab, since its home consumption as well as its exports to external ports are considerable. The alleged cause of the decrease should be carefully investigated, and a report on the result submitted. The principal portion of the increase was realized as usual in the Pegu division, the amount in excess of the previous year having been Rs. 28,754. As regards the renting of the Fisheries in the Rangoon district, the Commissioner observes that although financially successful, it was still not very satisfactory; that there were numerous appeals; and that although the officer who was deputed by the Deputy Commissioner on the duty, did his part of this work, pretty correctly, yet under-currents were "at work which tended to make the people think that improper influences had been brought to bear on the leasings." The increase realized in Tenasserim was but Rs. 610 and was derived from the Mergui and Shwe-gyen districts.

Alteration in
system of let-
ting Fisheries.

33. With the close of the year under review, the old system of letting the fisheries came to an end, and new rules were promulgated under which all fisheries, with but few exceptions, are to be let for a term of 5 years by public auction to the highest bidders above an upset price, provided the bidders hold certificates signed by the Deputy Commissioner, to the effect that they are qualified to bid at such auctions; the qualifications being that they are fishermen, and residents near the particular fishery for which they are allowed to bid. By this arrangement the District Officer is relieved from the duty of selecting individuals as lessees of the fisheries, whilst at the same time the utmost value of the fishery is in most cases obtained; and it is to be hoped that a stop will be put to the corruption, intrigue and consequent litigation which have hitherto prevailed. These new leases will take effect in the current year.

SALT EXCISE.

34. A slight increase took place in the assessment under this head in the Arakan division, the revenue for the year under review and that preceding, being Rs. 12,930 and Rs. 9,009. This increase was in the Ramree district, in which large quantities were formerly manufactured for the supply of the markets in the Pegu division, especially Bassein. These markets are now however, provided with salt from Europe at cheaper rates than that locally manufactured can be sold. In the Pegu division also, there was an increase, owing it is said, "partly to the season being favorable for the manufacture of Ngapee, and partly to the assessment rolls having gone in early." A large decrease occurred in the Tenasserim division, which is attributed to the low prices prevailing, and to the early setting in of the rains which stopped the manufacture when at its height. It is not possible that the salt manufactured in the Province can compete with Foreign salt which is now imported largely and sold at very low rates throughout the country, but nevertheless small quantities for the manufacture of Ngapee will no doubt continue to be made, since for some kinds of this condiment, the Local is preferred to Foreign salt. The amount of European salt imported during the year 1871-72 was 16,934 tons, while the average for five years subsequent to 1861-62 was only 1,874 tons per annum.

Revenue derived from Salt locally manufactured.

CUSTOMS.

35. The amount realized as duty, fines, confiscations &c., in the department of Sea Customs, during the year, shews the largest sum ever collected in the Province on this account, namely Rs. 31,61,024 or Rs. 3,12,994 in excess of the receipts in 1870-71 and Rs. 2,61,299 above the realizations during 1868-69, in which year the largest amount previously recorded was received. This increase was chiefly due to the enhanced shipment of grain to Europe and the Eastern ports, but a not inconsiderable portion was owing to the increased importation of general merchandize direct from Foreign ports. The

Revenue realized in the Sea Customs Department.

amount of duty &c. collected in the Arakan division during the year was Rs. 5,27,566, or Rs. 1,53,709 less than the sum realized in 1870-71, due to a smaller export of rice. The principal increase took place in Rangoon, where the collections were Rs. 20,13,079, being Rs. 2,96,707 in excess of those in the preceding year, owing to a larger export of rice, and to increased imports direct from Europe. Bassein and Moulmein also showed a considerable increase, the realizations in the former port having been Rs. 2,88,798 or Rs. 67,869 in excess of 1870-71; and in the latter port Rs. 3,05,725, or Rs. 1,04,962 above the collections in the previous year: the increase in these two ports was due entirely to enhanced shipments of grain. At Tavoy and Mergui the collections were Rs. 25,856 against Rs. 28,691. There is reason to hope that this increase of trade is not attributable to any casual circumstance, but that it indicates a permanent increase in the commercial prosperity of the Province, for not only were the realizations on account of Customs dues in the year of report, in excess of any previous year, but the collections during the first half of the year 1872-73 have also been far in excess of those of any similar period before, having amounted to Rs. 22,79,622, whilst the amounts realized in the first six months of previous years were as follows:—1871-72, Rs. 12,80,267, 1870-71, Rs. 13,17,344, 1869-70, Rs. 10,33,788.

EXCISE.

Abkari revenue. 36. The amount realized from excise as imperial revenue, during 1871-72, was Rs. 9,56,969, against Rs. 9,87,811 in 1870-71, a decrease of Rs. 30,842. There was however, a small increase of Rs. 1,933 in the year of report as compared with the sum collected in 1869-70. But a slight increase took place in the Arakan division, and this was due entirely to the enhanced vend of Opium. In Pegu there was a considerable decrease, chiefly owing to the large reduction in the price realized for the Spirit farm in the town of Rangoon. The receipts under

this head in Tenasserim however, shewed an improvement to the extent of Rs. 10,346, or 3·46 per cent, owing to the toddy farm in Moulmein having sold for a sum considerably in excess of that realized in the previous year. A separate report, entering fully into the details of the administration of the excise department during the year, has already been submitted to the Government of India. The entire system of excise administration has been changed.

STAMPS.

37. In each division of the Province a decrease in the revenue from stamps occurred—in Arakan Judicial, Postage and Telegraph stamps. Rs. 4,080, in Pegu Rs. 20,387 and in Tenasserim Rs. 7,607, together Rs. 32,074, or 4·95 per cent—the amount realized in 1870-71 having been Rs. 6,79,690 and in the year under review Rs. 6,47,616. The increase in Postage and Telegraph stamps in the first named division, was Rs. 2,774, and the decrease in Law stamps Rs. 6,854, attributable to the smaller number of Civil suits which were instituted and the lower average value of such suits. In Pegu the increase in Postage and Telegraph stamps was Rs. 27,847, and the falling off in Law stamps Rs. 48,234, which appears to be due to reduced litigation and to a decrease in the value of suits. An increase also took place in the sales of Postage and Telegraph stamps in the Tenasserim division, to the extent of Rs. 4,159, and a decrease in the amount realized for Law stamps of Rs. 11,766, likewise due to less litigation and to a falling off in the value of suits.

INCOME TAX.

38. In consequence of the reduction in the rate of income tax, from $3\frac{1}{8}$ to Rs. 1-0-8 per cent, and to the minimum rate of income liable to assessment having been raised from Rs. 500 to Rs. 750, a very large falling off in the revenue realized from this tax took place in the year of report. The amount of tax collected in Arakan was Rs. 11,893 in 1871-72 and Rs. 33,697 in 1870-71; in Pegu, Rs. 41,253 and Rs.

134,397 respectively ; and in Tenasserim Rs. 13,644 and Rs. 44,199 during the two years. Of the sum realized in Pegu in 1871-72, Rs. 31,261 were collected in the Rangoon district, which shows a considerable improvement over the previous year, when Rs. 71,800 only were assessed, with the tax at three times the rate now prevailing.

FORESTS.

Revenue realized in the Forest Department.

39. The revenue derived from the Forest department was Rs. 7,72,399 in 1871-72, and Rs. 8,18,124 in 1870-71, a decrease of Rs. 45,725. The receipts in the Prome and Sittang divisions and at the Kadoe revenue station, shewed an increase, and those in Tharrawaddy and Rangoon, and Salween a decrease, but in each division there was a considerable surplus revenue the chief income being derived from Sittang and Kadoe. A separate report on the working of this department has also been submitted to the Supreme Government.

MISCELLANEOUS.

Marine.

40. The receipts in the *Marine* department, which consist principally of Coast light dues, showed a slight decrease of Rs. 185, respecting which no explanation has been furnished. A smaller revenue was also realized from the *Jail* department, the amount for the year of report and that preceding, being Rs. 1,15,128 and Rs. 98,933 respectively, a decrease of Rs. 16,195, due to less work having been performed for the Public Works Department, and for Municipalities. An increase of Rs. 1,802.—Rs. 6,739 against Rs. 4,937—was realized as *School fees*, owing to the improved state of some of the Government schools. *Fines &c.*, increased by Rs. 6,157, chiefly in the Pegu division, a small increase having also taken place in Tenasserim, and about a like decrease in Arakan. The receipts on account of *Forest produce* increased “owing to the keen competition for the birds’ nests farms, between the two heads of Chinese residents at Tavoy.” *Unclaimed property sold*, also yielded a large comparative increase, the

Jails.

Schools.

Fines, &c.

Forest produce.

Unclaimed property.

larger portion of which was realized from a house, late the property of a deceased Mogul merchant, who formerly carried on business in Akyab. Trifling increases were realized from *Fees on Civil and Criminal processes*, from *Premiums on Bills*, and from *Savings from pay of establishments*, regarding which no comments are necessary. Under *all other items* a large increase occurred in the Tenasserim division, which is explained as follows, "the great increase is in the Shwe-gyen district where the fishery-tax as a temporary measure, appears to have been placed in deposit, pending adjustment and the crediting it to its proper head of account."

Sundry Items.

DEFAULTERS.

41. No persons were committed to prison for non-payment of revenue or taxes in the Akyab district, nor in the Hill Tracts of Northern Arakan, during the year under review. In the Ramree district 29 persons were defaulters, of whom 26 were confined in Jail for a period less than a month, and 3 for a period over one month and less than 3 months; and in Sandoway, 14 persons were imprisoned for the former period and 5 for the latter. The only defaulters in the Pegu division were 3 in the Rangoon district, who were in Jail for 25 days and were then released on their own security. In the Tenasserim division, 44 persons were committed to Jail, *viz.*, 5 in the Amherst district and 39 in Tavoy; of the former 1 was imprisoned for 3 days only, 1 for 49 days, and 4 for 50 days. Of the defaulters in Tavoy, 31 were in Jail for less than one month, and 8 for more than one month but for less than two months. These figures compare unfavorably with the results of 1870-71, when 20 persons only were defaulters, all of whom were imprisoned for terms of less than one month.

Persons imprisoned for non-payment of revenue.

REMISSIONS.

42. Owing to the severe inundations in the valley of the Irrawaddy before referred to, the amount of remissions applied for in the year of report is far in excess of that asked for during many years past. The

Remissions heavy, owing to severe inundations.

amount as shown in the statement attached, is Rs. 1,72,885 of which Rs. 63,636, the remission in the Myanong district, has already been sanctioned by the Government of India, per Financial Resolution No 2978, dated the 21st September 1872. The balance of Rs. 1,09,249 has been sanctioned by the Chief Commissioner under the authority of Financial letter No. 1169, dated the 15th February 1872. The remissions in the Arakan division were Rs. 250 less in the year under report than in the previous year, and those in Tenasserim were also less by Rs. 1,360.

SERVICES OF OFFICERS.

43. The Chief Commissioner has much pleasure in recording his appreciation of the valuable assistance and advice which he has received during the year from all the Commissioners of Divisions. There have been several important questions under consideration during the year, such as the preparation of a scheme for the revenue settlement of the Province; the revision of the system for the grant of waste land: the introduction of an entirely new system of excise; the reclamation of land; and the alteration of the fishery rules; which have occupied much of the time and attention of the Commissioners, and the District Officers, and have received from them valuable consideration and thought. The Deputy Commissioners and their Assistants have, as a rule, performed their duties in the Revenue department, in a manner which entitles them to commendation.

By Order of the Chief Commissioner,

J. TALBOYS WHEELER,

Secretary.

RANGOON, }
The 8th Nov. 1872. }

APPENDIX.

No. I.

STATEMENT showing the several heads of Revenue and the amount demand thereon for the years, 1869-70, 1870-71 and 1871-72.

ITEMS OF REVENUE.	Demand for 1869-70.	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.	Rs.
1. Land	31,64,797	33,19,441	34,45,227	1,25,786	..
2. Capitation tax	21,63,530	22,11,054	22,69,543	58,489	..
3. House tax and Land assessment in lieu of Capitation tax in Towns ..	1,32,914	1,35,933	1,45,036	7,103	..
4. Fisheries, sea and inland ..	6,19,997	6,60,846	6,88,747	27,901	..
5. Salt Excise	91,041	51,437	55,045	3,608	..
6. Customs	20,70,994	28,48,030	31,61,024	3,12,994	..
7. Excise on Spirits, Opium, &c. ..	9,55,036	9,87,811	9,56,969	..	30,842
8. { Stamps, Revenue and Judicial ..	5,45,493	4,73,672	4,06,818	..	66,854
{ Postage and Telegraph	1,70,874	2,06,018	2,40,798	34,780	..
9. Income tax	1,70,774	2,12,293	66,790	..	1,45,503
10. Marine, including Coast Light Dues..	71,072	55,845	55,660	..	185
11. All other Items	1,91,639	2,20,096	2,90,273	70,182	..
Under the control of Commissioners	1,03,48,161	1,13,82,476	1,17,79,935	6,40,843	2,43,384
12. Forest Revenue including Excise on timber	9,84,875	8,18,124	7,72,399	..	45,725
13. Jail Manufactures	1,53,918	1,15,123	98,933	..	16,195
14. School fees	4,068	4,937	6,739	1,802	..
Total	1,14,91,622	1,23,20,665	1,26,58,096	6,42,645	3,05,304
			Net increase Rs.	3,37,341	..

No. II.

COMPARATIVE STATEMENT of the amount demand of Land and other Imperial Revenue of the Province of British Burma, for the years 1870-71 and 1871-72.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
DIVISION.	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.	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.	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.	Number of persons of every kind assessed for capitation tax.	Amount of demand from such persons assessed.	Number of lots or houses, &c. assessed on for tax in lieu of capitation.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of cultivators.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	No. of persons.	Rs.	No. of houses.
ARAKAN.	{ 1870-71 ..	348,044	6,37,151	25,400	48,202	12,041	7,003	20,830	8,558	6,448	8,163	413,173	7,52,080	109,559	4,59,018	4,546
	{ 1871-72 ..	359,205	6,59,694	25,615	48,558	12,008	7,042	19,958	8,900	6,881	7,401	423,735	7,44,906	111,075	4,69,450	4,546
	{ Increase ..	11,221	22,543	..	356	..	39	..	..	..	..	11,563	22,226	1,516	..	..
PROG.	{ 1870-71 ..	1,687,098	17,50,062	46,963	1,23,533	61,591	28,523	57,044	28,522	..	..	1,255,306	10,93,394	335,167	13,83,593	17,219
	{ 1871-72 ..	1,125,002	18,22,811	46,225	1,25,213	61,975	23,417	46,834	23,417	791	395	1,281,517	20,54,454	332,517	14,91,178	18,308
	{ Decrease ..	562,096	1,125,002	..	1,659	..	..	5,105	5,105	..	..	29,121	61,140	7,350	87,655	1,094
TEXASSE.	{ 1870-71 ..	321,349	472,070	47,902	97,506	7,593	24,487	43,974	24,487	..	..	423,518	6,73,437	108,841	3,88,518	7,043
	{ 1871-72 ..	336,370	5,08,989	48,383	1,04,104	8,400	22,785	45,570	22,785	..	..	438,726	6,45,857	112,443	4,01,806	1,980
	{ Increase ..	15,021	36,919	..	6,598	..	..	..	..	..	..	12,908	42,420	3,602	13,288	..
RIM.	{ 1870-71 ..	1,750,401	25,50,223	120,274	2,09,241	80,025	69,619	126,248	61,867	6,448	8,162	2,090,360	33,19,441	543,567	22,11,054	23,801
	{ 1871-72 ..	1,850,737	29,80,354	120,824	2,77,875	82,353	53,844	113,302	55,011	7,672	7,796	2,143,968	34,45,247	556,035	22,69,543	24,932
	{ Increase ..	100,336	4,30,131	..	8,634	..	..	..	..	..	..	53,582	1,25,786	12,468	98,489	2,131
GRAND TOTAL.	{ 1870-71 ..	4,418,848	50,000,000	1,700,000	25,000,000	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000	1,000,000	10,000,000	100,000,000	1,000,000	10,000,000	1,000,000
	{ 1871-72 ..	4,500,000	55,000,000	1,800,000	28,000,000	1,100,000	1,100,000	2,100,000	1,100,000	1,100,000	1,100,000	11,000,000	110,000,000	1,100,000	11,000,000	1,100,000
	{ Increase ..	88,152	5,000,000	100,000	3,000,000	100,000	100,000	100,000	100,000	100,000	100,000	1,000,000	10,000,000	1,000,000	10,000,000	100,000

No. III.

RETURN of Miscellaneous taxes collected in the Province of British Burma for the year 1871-72, being detail of Column 26 of Comparative Statement No II.

Number.	ITEMS OF REVENUE.	Arakan Division.	Pegu Division.	Tenasserim Division.	Total British Burma.
1	Fines and forfeiture, &c. { 1870-71 { 1871-72	20,121 18,729	1,06,097 1,12,294	25,729 27,081	1,52,547 1,68,704
2	Forest produce { 1870-71 { 1871-72	1,350 2,702	1,349 1,421	7,580 14,306	10,279 18,429
3	Unclaimed property sold { 1870-71 { 1871-72	1,347 5,406	1,538 2,486	1,169 1,382	4,054 9,284
4	Fees on Civil and Criminal processes.. { 1870-71 { 1871-72	383 249	2,880 3,055	272 408	3,544 3,712
5	Premium on Bills { 1870-71 { 1871-72	.. ..	70 160	127 84	197 263
6	Savings from pay of establishment .. { 1870-71 { 1871-72	19 20	469 1,727	135 471	623 2,218
7	Karen Chiefs' tribute { 1870-71 { 1871-72	.. ..	.. ..	2,977 2,977	2,977 2,977
8	All other items { 1870-71 { 1871-72	12,020 10,906	2,102 1,779	81,753 82,016	45,875 94,701
	Total { 1870-71 { 1871-72	35,240 28,012	1,15,114 1,22,941	69,742 1,29,325	2,20,096 2,90,278

No. IV.

STATEMENT showing Revenue Remissions recommended for 1871-72, (omitting fractions.)

TAXES.	Arakan.	Pegu.	Tenasserim.	Total British Burma.
<i>Land Tax.</i>				
Inundation	7	1,31,993	16,092	1,50,092
Drought .. .. .	..	140	127	267
Other causes	542	2,540	837	3,919
Total Land tax	549	1,34,673	19,056	1,54,278
Capitation tax	2,000	3,055	5,964	11,028
Land assessment in towns in lieu of capitation	2,154	1,257	138	3,546
Fisheries, sea and inland .. .. .	..	2,153	22	2,177
Income tax .. .. .	..	566	1,168	1,534
Salt tax .. .. .	..	85	24	109
Excise .. .. .	..	22	45	67
Miscellaneous .. .. .	..	146	..	146
Total	4,712	1,41,756	26,417	1,72,885

Year	Month	Day	Time	Location	Remarks
1911	Jan	1	10:00	...	...
1911	Jan	2	10:00	...	...
1911	Jan	3	10:00	...	...
1911	Jan	4	10:00	...	...
1911	Jan	5	10:00	...	...
1911	Jan	6	10:00	...	...
1911	Jan	7	10:00	...	...
1911	Jan	8	10:00	...	...
1911	Jan	9	10:00	...	...
1911	Jan	10	10:00	...	...
1911	Jan	11	10:00	...	...
1911	Jan	12	10:00	...	...
1911	Jan	13	10:00	...	...
1911	Jan	14	10:00	...	...
1911	Jan	15	10:00
1911	Jan	16	10:00
1911	Jan	17	10:00
1911	Jan	18	10:00
1911	Jan	19	10:00
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1911	Jan	21	10:00
1911	Jan	22	10:00
1911	Jan	23	10:00
1911	Jan	24	10:00
1911	Jan	25	10:00
1911	Jan	26	10:00	...	...
1911	Jan	27	10:00	...	...
1911	Jan	28	10:00	...	...
1911	Jan	29	10:00	...	...
1911	Jan	30	10:00	...	...
1911	Jan	31	10:00	...	...

DIVISIONAL REPORTS.

Year	Month	Day	Time	Location	Remarks
1911	Jan	1	10:00
1911	Jan	2	10:00
1911	Jan	3	10:00
1911	Jan	4	10:00
1911	Jan	5	10:00
1911	Jan	6	10:00
1911	Jan	7	10:00
1911	Jan	8	10:00
1911	Jan	9	10:00
1911	Jan	10	10:00
1911	Jan	11	10:00
1911	Jan	12	10:00
1911	Jan	13	10:00
1911	Jan	14	10:00
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1911	Jan	26	10:00
1911	Jan	27	10:00
1911	Jan	28	10:00
1911	Jan	29	10:00
1911	Jan	30	10:00
1911	Jan	31	10:00

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1871-72.

ARAKAN DIVISION.

From Colonel J. F. J. STEVENSON, Commissioner of Arakan, to the Secretary to the Chief Commissioner of British Burma, No. 61, dated Akyab, the 17th September 1872.

SIR,—I have the honor to submit for the information of the Chief Commissioner of British Burma, my Revenue Report of the Arakan division, for the year 1871-72, with Returns Nos. 1 to 14.

2. I beg to premise that the figures for 1870-71 in this Report will not for the Akyab and Ramree districts tally with those shown in last year's Report. It will be remembered that 4 Circles were transferred from the Akyab to the Ramree district at the close of 1870-71: it was therefore necessary to revise the figures of that year so that the actual net increase or decrease under each head in each district might be clearly shown.

3. This Statement is a comparative return showing the amount of demand of Imperial Revenue of the several districts for the years 1870-71 and 1871-72.

Statement No. 1.

Land Revenue.

4. Columns 2 to 14 exhibit the extent of land under cultivation paying revenue, its description and the amount of revenue demand thereon.

5. The statement given below exhibits the area of Paddy Land paying Revenue and the amount of demand on the same for the past two years.

Area of Paddy Land.

	1870-71.	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	241,673	252,392	10,719	...
Northern Arakan	56	37	...	19
Ramree	80,252	80,324	72	...
Sandoway	26,063	26,512	449	...
Total...	348,044	359,265	11,221	...

Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	4,80,324	5,01,966	21,642	...
Northern Arakan	42	27	...	15
Ramree	1,19,097	1,19,326	229	...
Sandoway	37,688	38,375	687	...
Total...	6,37,151	6,59,694	22,543	...
£...	63,715	65,969	2,254	...

Showing a total increase of 11,221 acres in the area and of Rs. 22,543 (£2,254) in the revenue demand during the year of report.

6. The above includes land left fallow which pays revenue at the rate of 2 annas per acre.

7. The increase and decrease in the actually cultivated area of rice land in the four districts for the two years 1870-71 and 1871-72 are then as follows:—

	Akyab.		Northern Arakan.		Ramree.		Sandoway.		Total.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1870-71.										
Total exhibited	241,673	4,80,324	56	42	80,252	1,19,097	26,063	37,688	348,044	6,37,151
Deduct left fallow	1,831	229	...	...	1,236	155	803	100	3,870	484
Actually under cultivation	239,842	4,80,095	56	42	79,016	1,18,942	25,260	37,588	344,174	6,36,667
1871-72.										
Total exhibited	251,550	5,01,861	37	27	79,422	1,19,213	25,730	38,277	356,739	6,59,378
Deduct left fallow	842	105	...	...	902	113	782	98	2,526	316
Actually under cultivation	250,708	5,01,756	37	27	78,520	1,19,100	24,948	38,179	354,213	6,59,064
Increase...	10,866	21,661	...	...	...	158	...	591	10,039	22,395
Decrease...	...	...	19	15	496	...	312	...	...	...

8. The increase of 10,039 acres in the area of land under paddy cultivation yielding a revenue of Rs. 22,395 (£2,239) in the demand of the year of report is very satisfactory.

9. The area of garden land taxed and the amount of demand thereon for the past two years is exhibited below :—

Area of Garden Land.

	1870-71.	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	17,169	17,324	155	...
Northern Arakan	34	40	6	...
Ramree	5,306	5,313	7	...
Sandoway	2,900	2,936	36	...
Total...	25,409	25,613	204	...

Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	35,349	35,612	263	...
Northern Arakan	69	80	11	...
Ramree	7,986	8,010	24	...
Sandoway	4,798	4,856	58	...
Total...	48,202	48,558	356	...
£...	4,820	4,855	35	...

10. In the whole division an increase is shown of 204 acres with a revenue demand of Rs. 356 (£35.)

11. The following table shows the area of land under miscellaneous cultivation and the amount of revenue demand on the same for the years 1870-71 and 1871-72.

Columns 6 and 7, Land under miscellaneous cultivation.

Area of Miscellaneous Cultivation.

	1870-71.	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	3,979	4,242	263	...
Northern Arakan	13	23	10	...
Ramree	4,317	3,967	...	350
Sandoway	3,732	3,776	44	...
Total...	12,041	12,008	...	33

Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	8,078	8,616	538	...
Northern Arakan	26	47	21	...
Ramree	6,356	5,857	...	499
Sandoway	5,847	5,924	77	...
Total...	20,307	20,444	137	...
£...	2,030	2,044	13	...

12. From the above it will be observed that there has been a contraction in the area under cultivation of 33 acres but an increase in the revenue demand of Rs. 137 (£13.)

13. The table given below shews the extent of cultivation of Toungyas and the amount of revenue demand thereon during the past two years.

Columns 8 to 10, Toungya cultivation.

Toungya Cultivators.

	1870-71.	1871-72.	Increase.	Decrease.
	Number.	Number.	Number.	Number.
Akyab ...	3,570	3,919	249	...
Northern Arakan ...	565	580	15	...
Ramree ...	2,374	2,278	...	96
Sandoway ...	994	865	...	129
Total...	7,603	7,642	...	...

Area.

	1870-71.	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab ...	8,850	9,321	471	...
Northern Arakan ...	1,130	1,160	30	...
Ramree ...	5,977	5,668	...	309
Sandoway ...	4,273	3,809	...	464
Total...	20,230	19,958	...	272

Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	4,053	4,289	236	...
Northern Arakan ...	565	580	15	...
Ramree ...	2,675	2,556	...	119
Sandoway ...	1,565	1,384	...	181
Total...	8,858	8,809	...	49
£...	885	880	...	5

14. The subjoined tabular statement shows more in detail the area of this description of cultivation. It is to be noted that the measured area is shown separately from that estimated which is calculated at two acres per each cutter according to the revenue rules.

	Akyab.		Northern Arakan.		Ramree.		Sandoway.		Total.	
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1870-71.										
Estimated at 2 acres per Cutter	7,364	3,682	1,130	565	4,724	2,362	1,988	994	15,206	7,603
Measured	1,486	371	...	...	1,253	313	2,285	571	5,024	1,255
Total exhibited	8,850	4,053	1,130	565	5,977	2,675	4,273	1,565	20,230	8,858
£...	...	405	...	56	...	267	...	156	...	885
1871-72.										
Estimated at 2 acres per Cutter	7,838	3,919	1,160	580	4,556	2,278	1,730	865	15,284	7,642
Measured	1,483	370	...	...	1,112	278	2,079	519	4,674	1,167
Total exhibited	9,321	4,289	1,160	580	5,668	2,556	3,809	1,384	19,958	8,809
£...	...	428	...	58	...	255	...	138	...	880

15. The tabular statement given below shows the area of Columns 11 and 12, Grant Lands paying revenue and the amount of the demand on the same during the years 1870-71 and 1871-72.

Area of Grant Lands.

	1870-71.	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	5,619	6,052	433	...
Northern Arakan	...	...	...	...
Ramree	829	829	...	...
Sandoway	...	...	...	...
Total...	6,448	6,881	433	...

Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	7,118	6,357	...	761
Northern Arakan ... ..	...	...	...	...
Ramree	1,044	1,044	...	...
Sandoway ... ..	...	...	...	...
Total...	8,162	7,401	...	761
£...	816	740	...	76

16. From this it will be observed that in the Akyab district while the acreage has increased there has been a falling off in the revenue demand. This has been caused by one grant of an area of 663 acres paying a revenue of Rs. 1,253 having been struck off the register (it having been resumed during 1870-71) and to other 2 grants of an aggregate area of 1,096 acres with an assessment of only Rupees 745 becoming liable to tax in 1871-72.

In the Ramree district the acreage as well as the revenue demand have remained the same as in last year.

In Northern Arakan and Sandoway there are no grants paying revenue.

17. The following statement exhibits the total area of land paying revenue in the division during the two past years 1870-71, and 1871-72 and the revenue demand on the same.

Total Area.

	1870-71	1871-72.	Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Akyab	277,290	289,331	12,041	...
Northern Arakan	1,233	1,260	27	...
Ramree	96,681	96,101	...	580
Sandoway	36,968	37,033	65	...
Total...	412,172	423,725	11,553	...

Total Revenue Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	5,34,922	5,56,840	21,918	...
Northern Arakan	702	734	32	...
Ramree	1,37,158	1,36,793	...	365
Sandoway	49,898	50,539	641	...
Total...	7,22,680	7,44,906	22,226	...
£...	72,268	74,490	2,222	...

18. It will thus be found that during the year of report the area of cultivation has been extended by 11,553 acres (2·83 per cent), and that there has been an increase in the revenue demand of Rs. 22,225 (£2,222) or 3·08 per cent, which as I have remarked may be considered a satisfactory indication of progress.

19. The rates of land tax in each district of this division during the past year are given in detail in Statement No. III.

20. I have now some remarks to make upon the foregoing details.

21. Cultivation especially of rice, in the Akyab district at least, fluctuates a good deal, according to the demand of foreign markets, or more strictly speaking according to market prices. A year is not a good one, because it follows upon a good one, but as orders from foreign markets are favorable or unfavorable.

An increase of 10,000 acres in some 250,000 is certainly large and shews how elastic this description of cultivation is in Akyab. But a much greater increase could not possibly take place in a year, since to obtain a much larger area, much more land would have to be cleared. Ramree rice land varies very little from year to year. Speaking generally they cultivate there all or nearly all, they have cleared. But when there is a good crop, there is a fair export of several thousand

tons. Sandoway does not usually grow sufficient rice for home consumption; the land is poor, and the yield small, but its cultivated area varies very little indeed.

22. It is very satisfactory I think that with such a comparatively large proportion of hill people we have only 19,958 acres under Toungya cultivation; and it is a very important fact that of this, a large proportion is under such superior produce as cotton and tobacco, which the hill people cultivate largely. In connection with this circumstance, it is further to be remembered, that the whole population of our Hill Tracts district, *i. e.* of the district now so called, there are besides several thousand Khyings elsewhere, toungya cultivators, men, women and children is only about 7,000.

23. The next topic in my report is.

Fisheries.

24. The statement given below shows the collections on account of the tax on fishing nets during 1870-71 and 1871-72.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	6,718	5,598	...	1,120
Northern Arakan ... ..	...	...	...	...
Ramree	4,662	4,341	...	321
Sandoway	1,529	1,507	...	22
Total...	12,909	11,446	...	1,463
£...	1,290	1,144	...	146

From which it will be observed that there has been a decrease of Rs. 1,463 (£146) throughout the division during the year of report.

25. The following are the causes for the falling off assigned by the Deputy Commissioners, Akyab and Ramree:—

AKYAB.—“This decrease is due to fewer fishermen having “taken licenses during the year.” A result which requires looking into. I need hardly say that we have only net taxes here.

I cannot help thinking that the taxable "lengths" of nets are not carefully measured.

RAMREE.—"The decrease is attributable to a number of fishermen throwing up their trade and following other pursuits especially the manufacture of salt." This is satisfactory enough.

In Sandoway the cause of decrease has not been assigned, but it is a very insignificant fluctuation; and the district pays its fair proportion of the aggregate, comparing population with population.

26. It seems clear indeed that there must be some evasion of the tax in Akyab, since its home consumption as well as its exports to external ports (Chittagong) are considerable.

Salt Excise Duty.

27. The following statement shows the receipts on account of the Salt Tax during the year 1870-71 and 1871-72.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	888	261	...	627
Northern Arakan ... ..	...	...	...	...
Ramree	7,158	11,737	4,579	...
Sandoway	963	932	...	31
Total...	9,009	12,930	3,921	...
£...	900	1,293	392	...

28. It will be observed that there has been a considerable increase in the Ramree district, but a decrease, though very trifling, in Akyab and Sandoway. Colonel Davies ascribes the decrease in the Akyab district to the large stock of the manufacture during the preceding year. Comparatively large it is to be observed: but the Chief Commissioner is aware that Akyab is not a salt producing district, while Ramree was formerly famous for its salt and was in fact a great salt district.

29. Foreign salt as I need hardly remark is now largely consumed in British Burma, though not so yet in Arakan; even the loss of the Bassein market to Ramree owing to the introduction of foreign salt, there has been a heavy one.

30. The table given below shows the receipts on this account for the past two years.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	8	77	69	...
Northern Arakan ... ..	...	...	...	...
Ramree	15	120	105	...
Sandoway ... ..	...	...	...	...
Total...	23	197	174	...
£...	2	19	17	...

showing an increase of Rs. 174 (£17,) which hardly calls for notice.

House Tax.

31. The following statement exhibits the out-turn of the house tax in lieu of Capitation tax levied under Act 35 of 1852 in the towns of Akyab and Kyouk-Phyoo, during the two years.

Number of Houses Taxed.

	1870-71.	1871-72.	Increase.	Decrease.
Akyab	3,941	4,039	98	...
Kyouk-Phyoo	605	607	2	...
Total...	4,546	4,646	100	...

Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	10,899	11,221	322	...
Kyook-Phyoo ...	1,800	1,818	18	...
Total...	12,699	13,039	340	...
£...	1,269	1,303	34	...

exhibiting an increase of Rs. 340 (£34) during the year of report.

32. This too is a very insignificant and indeed most unduly small item in our accounts. The tax as I have over and over again pointed out, is ridiculously low, if we consider only other similar towns, such as Prome and Bassein, to say nothing of Rangoon.

33. The statement given below shows the incidence of the
Columns 20 and 21, Capita-
 tion Tax. capitation tax during the past two years 1870-71 and 1871-72.

Number of Persons Taxed.

	1870-71.	1871-72.	Increase.	Decrease.
Akyab	63,605	64,565	960	...
Northern Arakan ...	646	679	33	...
Ramree	33,359	33,705	346	...
Sandoway	11,949	12,126	177	...
Total...	109,559	111,075	1,516	...

Demand.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	2,55,486	2,60,576	5,090	...
Northern Arakan ...	2,359	2,449	90	...
Ramree	1,38,772	1,40,491	1,719	...
Sandoway	42,396	42,943	547	...
Total...	4,39,013	4,46,459	7,446	...
£...	43,901	44,645	744	...

34. There is an increase of 1,516 payers; 111,075 paying tax this year against 109,559 in the preceding year. There was an increase of Rs. 7,446 (£744) in the demand for the year of report, being 1·70 per cent over last year.

35. The ratio of increase in the demand was as follows:—

Akyab ...	...	...	...1·92
Northern Arakan...	...	...	...3·82
Ramree...	...	...	...1·24
Sandoway	...	...	...1·29

36. The causes are very fully detailed in the district reports and I think call for no special comment from me. I believe that the collection is strictly supervised in all the districts, but the results at first sight hardly appear satisfactory, viz. £750 only, upon £44,000. In some of the districts of British Burma we have occasionally a 3 per cent increase, but Arakan has not for many years, if ever, had a high percentage. It is not so healthy as British Burma generally is, and its ratio of population increase, is upon a comparison with the healthiest districts, considerably smaller.

37. Customs, Excise &c. are the next head of account (Column 22, Miscellaneous Collections. (Column 22)). This head includes the following items:—

1. Abkaree including net profit on the sale of Opium.
2. Sea Customs, including fines, confiscation, &c.
3. Inland Frontier do. do. do.
4. Forest Timber Revenue and proceeds of unclaimed Timber, &c.
6. Unclaimed property sold.
7. Fees on Civil and Criminal processes.
8. Premium on Bills.
9. Gains on remittance of coin or Bullion to the Mint.
10. Savings from pay of Establishment.
11. Marine receipts credited to Government.
12. Miscellaneous.

- 13. Karen Chiefs Tribute.
- 14. Postage Stamps.
- 15. Stamps in Civil Suits, Law papers, &c.
- 16. Income Tax, which will be reviewed separately in their proper places in Statement No. II.

38. The following statement exhibits the collections in the division during this year and that preceding.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	8,71,925	7,02,144	...	1,69,781
Northern Arakan	760	555	...	205
Ramree	49,337	44,363	...	4,974
Sandoway	20,658	21,284	626	...
Total...	9,42,680	7,68,346	...	1,74,334
£...	94,268	76,834	...	17,433

The decrease of Rs. 1,74,334 (£17,433) will be explained in detail, and I think satisfactorily, under the several heads of Statement No. II, but I will note here that the chief decrease will be found under heads, Customs, Stamped Law Papers and Income Tax.

39. The grand total of revenue demand in this division during the past two years is exhibited below.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	16,80,846	15,36,717	...	1,44,129
Northern Arakan	3,821	3,738	...	83
Ramree	3,38,902	3,39,663	761	...
Sandoway	1,15,444	1,17,205	1,761	...
Total...	21,39,013	19,97,323	...	1,41,690
£...	213,901	199,732	...	14,169

showing a decrease of Rs. 1,41,690 (£14,169) or nearly a lakh and a half of Rupees.

40. This column shows the Commission paid during the past two years to Thoogyees for collecting revenue. There is an increase of Rs. 668 during the year of report owing no doubt to increased collections.

NOTE.—Some good has been done in this respect during the last two years by amalgamating small talks into large ones; the commission on collections above Rs. 6,000 are only half of what they are on smaller collections.

41. The detail of both years are exhibited in the table given below.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	73,404	73,387	...	17
Northern Arakan ...	269	295	26	...
Ramree ...	27,979	28,539	560	...
Sandoway ...	9,058	9,257	199	...
Total...	1,10,710	1,11,478	668	...
£...	11,071	11,147	66	...

42. The amount recommended for remission in this division during the year under report contrasted with that of the previous year is as follows.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab ...	3,942	3,410	...	532
Northern Arakan ...	21	26	5	...
Ramree ...	624	1,094	470	...
Sandoway ...	375	181	...	194
Total...	4,962	4,711	...	251
£...	496	471	...	25

showing a decrease of Rs. 251 (£25.) The reasons for remissions are fully detailed in Statement IX, and I need only observe that they are very small.

43. To this I may however add that the Revenue collection is very steady in Arakan: bad years are almost unknown; droughts and inundations being very uncommon. The year 1868 is the only year in the records in which the remissions were large and they were only about $\frac{1}{4}$ of a lakh in some 20 lakhs, while the year, was signalized by a most disastrous cyclone, a terrible visitation of cholera, and extensive murrain of cattle. As I have before remarked the Arakanese are a strong race, very uncomplaining and enduring; but we must not forget that the country is also much favored year by nature.

44. The figures under this head like those for commission in the preceding head, speak for themselves.

45. The following statement exhibits the total amount of demand and collections in the several districts at the close of the two past years, and at the close of the ensuing quarter of each following.

	Year.	Demand.	Collections up to close of year.	Collections up to close of ensuing quarter.	Balance.	Recommended for remission.	Net Balance remaining uncollected.	REMARKS.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Akyab...	1870-71	16,80,846	16,56,635	16,76,102	4,752	3,942	810	Collected since.
	1871-72	15,36,717	14,83,070	15,32,023	4,693	3,410	1,283	Do.
Northern Arakan	1870-71	3,821	3,800	3,800	21	21	...	
	1871-72	3,738	3,664	3,712	26	26	...	
Ramree	1870-71	3,38,902	3,34,608	3,37,987	914	624	290	Collected since.
	1871-72	3,39,663	3,23,594	3,38,569	1,094	1,094	...	
Sando-way...	1870-71	1,15,444	1,13,449	1,15,069	375	375	...	
	1871-72	1,17,205	1,17,012	1,17,024	181	181	...	
Total...	1870-71	21,39,013	21,08,492	21,32,958	6,062	4,962	1,100	
	1871-72	19,97,323	19,27,340	19,91,328	5,994	4,711	1,283	

46. I think these results are very creditable to all the officers concerned; and perhaps I should add to the people also.

47. I have now to take up statement No. II which contains 16 headings in the first portion.

Statement No. II.

48. The first head is that of Abkaree. The following were the gross receipts of the years 1870-71 and 1871-72.

	1870-71.	1871-72.
	Rs.	Rs.
Akyab... ..	86,338	87,118
Northern Arakan	20	25
Ramree	29,387	32,201
Sandoway	13,145	13,439
Total...	1,28,890	1,32,783
£...	12,889	13,278

49. Of the above, the sums exhibited below being receipts from wholesale and retail licenses for sale of liquor in towns have been excluded from the Imperial statement, and shewn to the credit of the several Municipal Funds.

	1870-71.	1871-72.
	Rs.	Rs.
Akyab... ..	3,500	4,300
Northern Arakan ... ..	...	...
Ramree	400	400
Sandoway ... ..	...	...
Total...	3,900	4,700
£...	390	470

50. The amounts given in the following table exhibit consequently the actual Imperial receipts which have been shewn under the head of Abkaree in Statement II.

	1870-71.	1871-72.
	Rs.	Rs.
Akyab	82,838	82,818
Northern Arakan	20	25
Ramree	28,987	31,801
Sandoway	13,145	13,439
Total...	1,24,990	1,28,083
£...	12,499	12,808

51. For further particulars I beg to refer you to my Exercise Report for 1871-72, No. 54 dated the 29th July last.

Heading 2, Sea Customs.

52. Sea Customs (No. 2) exhibits the following collections.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	6,78,841	5,26,869	...	1,51,972
Ramree	2,434	697	...	1,737
Total...	6,81,275	5,27,566	...	1,53,709
£...	68,127	52,756	...	15,370

showing a decrease of Rs. 1,53,709 (£15,370) during the year under review.

53. The cause of the decrease is partly consequent no doubt on less exports of grain, but it must be noted that a large proportion of the exports from Akyab shipped in the 1st Quarter of 1870-71, were held over during the last quarter of 1869-70, in expectation of the duty being lowered at the beginning of 1870-71, *i. e.* after 31st March 1870, and thus materially swelled the receipts in 1870-71. I beg here to refer you to the Reports on Trade enumerated in the margin, which contain all further particulars that may be needed.

For 1870-71, No. 27, dated 29th May 1871.

For 1871-72, No. 38, dated 14th May 1872.

Heading 3, Inland Frontier Customs.

54. This head is blank for this division.

Heading 4, Forest Timber Revenue. 55. Forest Timber Revenue &c. exhibits :—

	1870-71.	1871-72.	Increase.	Decrease.°
	Rs.	Rs.	Rs. •	Rs.
Akyab	46	115	69	...
Northern Arakan	70	93	23	...
Ramree	712	504	...	208
Sandoway	499	1,793	1,294	...
Total... ..	1,327	2,505	1,178	...
£... ..	132	250	117	...

56. The figures are inconsiderable, no iron-wood sleepers being now exported from Arakan. Captain Fryer states with reference to the increase in his district that it "is due it is believed to a number of people from Ramree having come over to cut iron-wood trees."

It is evident that the timber was for local purposes only.

Heading 5, Fines Forfeitures, &c.

57. The following figures for the two years under this heading were as follows :—

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	14,367	14,749	382	...
Northern Arakan	366	384	18	...
Ramree	4,139	1,870	...	2,269
Sandoway	1,249	1,726	477	...
Total... ..	20,121	18,729	...	1,392.
£... ..	2,012	1,872	...	139

showing a falling off of Rs. 1,392. This is essentially a fluctuating source of income. The large decrease of Rs. 2,269 in the Ramree district is thus explained by Col. Hildebrand.

"This decrease was chiefly owing to the Bailiff having neglected to pay in till after the close of the year a sum of about Rs. 1,200 which he ought to have paid in before the

“close of the year. It is also partly due to the general decrease in Revenue fines. The Judicial Returns also shew that there was a decrease of Criminal fines imposed and realized in 1871 as compared with 1870.”

Heading 6 Unclaimed property sold. 58. This heading shews the following details.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	879	5,217	4,338	...
Northern Arakan	304	33	...	271
Ramree	65	127	62	...
Sandoway	99	29	...	70
Total...	1,347	5,406	4,059	...
£...	134	540	405	...

an increase of Rs. 4,059, which hardly calls for comment, the item being one of no particular interest.

59. The large increase in the Akyab district is accounted for by the Deputy Commissioner as due to Rs. 3,850 (£385) being realized as the price of a house which belonged to one Mirza Hussain a Mogul Merchant who died some ten years back. No claimant has, it is reported, yet appeared for the sale proceeds.

60. The following table shews the sums realized on account of fees on Civil and Criminal processes.

	1870-71.	1871-72.
	Rs.	Rs.
Akyab ... ..	...	...
Northern Arakan ... ..	...	...
Ramree	151	112
Sandoway	232	137
Total...	383	249
£...	38	24

showing a decrease of Rs. 134, which hardly calls for any remark.

Heading 8 and 9, Premium on Bills and Gains by remittance.

61. There were no receipts during the past two years under these heads.

62. Under this head there was a sum of Rs. 19, in the Heading 10, Savings from Pay.

Ramree district during 1870-71 and a sum of Rupees 20, during 1871-72, in the Hill Tracts.

63. There was a sum of Rupees 1,370, collected in the Heading 11, Marine Receipts.

Akyab district during the past year against Rs. 1,402, similarly collected in 1871-72, which calls for no remark.

64. The following statement exhibits the receipts under this head during the past two years in the several districts.

Heading 12, Miscellaneous.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	10,963	9,676	...	1,287
Northern Arakan ... ..	...	...	...	...
Ramree	717	793	76	...
Sandoway	340	437	97	...
Total...	12,020	10,906	...	1,114
£...	1,202	1,090	...	111

showing a decrease of Rupees 1,114 (£111), which being necessarily casual, requires no comment.

Heading 13, Karen Chiefs' Tribute.

65. The next heading 13, Karen Chief's tribute is blank in this division.

Heading 14, Postage Stamps.

66. Heading 14, Postage stamps shews the following.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	12,475	15,189	2,714	...
Northern Arakan ... ..	...	...	...	...
Ramree	460	347	...	113
Sandoway	307	480	173	...
Total...	13,242	16,016	2,774	...
£...	1,324	1,601	277	...

exhibiting an increase of Rs. 2,774, also calling for no particular remark.

Such collections vary much at Akyab the principal trade mart in Arakan.

67. Stamps in Civil Suits Law papers &c. (heading 15,) show a considerable decrease as will be seen from the following statement.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	41,901	35,794	...	6,107
Northern Arakan ... ..	...	...	...	...
Ramree	7,331	7,053	...	278
Sandoway	3,225	2,756	...	469
Total...	52,457	45,603	...	6,854
£...	5,245	4,560	...	685

attributable to the smaller number of Civil Suits, and the lower average value of those instituted, as detailed in my Stamp Report No. 48 of 24th June last.

68. The table given below, exhibits the demand on account of Income Tax during the years 1870-71 and 1871-72.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	28,213	10,347	...	17,866
Northern Arakan ... ..	...	...	...	...
Ramree	3,922	1,059	...	2,863
Sandoway	1,562	487	...	1,075
Total...	33,697	11,893	...	21,804
£...	3,369	1,189	...	2,180

the decrease of course being ascribable to the rate of the tax having been reduced during the year 1871-72, and special

separate statements being submitted in this department of the state revenue, no more need here be said.

69. I have now to notice the collections of local taxes for the years 1870-71 and 1871-72, as exhibited in the Appendix to Statement No. II.
 Appendix to Statement No. II, Local Funds.

70. The total receipts in the division for the past two years are thus summed up.

	1870-71.	1871-72.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Akyab	1,00,501	74,648	...	25,853
Northern Arakan ... ..	...	...	...	...
Ramree	14,105	14,047	...	58
Sandoway	4,131	4,284	153	...
Total...	1,18,737	92,979	...	25,758
£...	11,873	9,297	...	2,575

showing a falling off of Rs. 25,758, during the year of report.

The increase and decrease under the several heads will as usual be commented on at length in the separate Local Funds Report to follow :—

71. These statements contain details of the information shewn in columns 2 to 14 of Statement No. III, by Districts. Statement No. I, regarding cultivated and cultivable land paying revenue to Government and the amount of assessment thereon.

72. The figured statement given below, exhibits the area of each class of holding and the assessment on the same.

CLASSIFICATION OF HOLDING.	AKYAB.		NORTHERN ARAKAN.		RAMREE.		SANDOWAY.		TOTAL.	
	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.	Area.	Amount.
PADDY LAND.										
Under Settlement	66,823	2 1 1,35,252	11 3							
Under Annual Assessment	183,669	7 9 3,66,714	3 3 37 2	27 13	6 27,471	1 9 41,736	15 16,907	1 35,218	7 10 229,984	12 9 4,33,697
TOUENYA.										
Under Annual Assessment	9,321	6 4,289	13 6 1,160	580						
GARDEN AND ORCHARD LAND.										
Under Settlement	2,149	3 10 4,580	8 9							
Under Annual Assessment	15,175	4 2 31,031	8 6 40 2	9 80	5 6 4,699	1 7 7,185	7 6 2,238	5 10 3,721	11 1 22,152	14 4 42,019
MISCELLANEOUS CULTIVATION.										
Under Settlement	775	9 10 1,635	14 3							
Under Annual Assessment	3,434	10 9 6,980	9 7 23 15	9 47	15 6 3,618	13 3 5,377	10 8 3,696	4 1 5,793	3 10 10,805	11 10 18,199
GRANT LANDS.										
Under Settlement	6,052	8 2 6,357	4 10							
Total	289,333	4 7 5,56,842	9 11 1,261	4 6 736	2 6,96,103	7 2 1,36,794	10 11 37,034	14 5 9 423,732	14 11 7,44,913	13 1