

73. In this district the rates for land under paddy cultivation range from Rs. 2-8 to 8 annas. Of the 252,392 acres paying tax, 66,823 acres were land under settlement, the remainder being liable to annual assessment; of the area paying tax, there were acres 841 left fallow which paid the fallow rate of 2 annas per acre.

Of toungya cultivation 1,483 acres were measured and taxed at 4 annas per acre, and 7,838 acres were the estimated cultivation of 3,919 persons.

In garden and orchard cultivation, there were 17,324 acres, of which 2,149 acres were under settlement, and the remainder liable to annual assessment. The rates vary from Rs. 2-8 to Rs. 1-8.

Of miscellaneous cultivation, there were 4,242 acres; of this 775 acres were under settlement, and the remainder liable to annual assessment. The rates of assessment range from Rs. 2-8 to Rs. 1-8.

There were 6,052 acres held under grants now liable to tax which are in a measure "settled" as to the yearly tax due thereon.

The total area of land paying revenue in this district during the year 1871-72 was 2,89,333 acres, which were assessed at the sum of Rs. 5,56,842.

There were 32,604 paddy cultivators, 4,763 toungya cutters and 1,230 garden and orchard cultivators.

The decrease of acres 4,155 in the area of settled land taxed in the year of report is accounted for by the expiry of settlement on acres 4,077-3-6; and to acres 78-10-0 having been thrown up by leaseholders.

74. In this district the rate for paddy land is 12 annas per acre. There were 37 acres taxed and the whole was land under annual assessment.

There was no land left fallow during the past year.

Of Toungya cultivation there were 1,160 acres, being the estimated area of land cleared by 580 cutters.

There were 40 acres of garden and orchard cultivation, which paid tax at Rs. 2 per acre.

There were 23 acres of miscellaneous cultivation, which paid tax also at the rate of Rs. 2 per acre.

There were no grant lands in this district.

The total area of land under cultivation paying revenue during the year of report was 1,261 acres, which yielded a sum of Rs. 736 as tax. All the land cultivated was under annual assessment, no settlements having as yet been made in the Hill Tracts.

There were 6 paddy land cultivators during the last year, 580 Toungya cutters and 72 cultivators of garden and orchard and miscellaneous products.

75. In the Ramree district the rates for land under paddy cultivation vary from Rs. 2-4 to 8 annas. Of the 80,324 acres paying tax, 52,853 acres were settled lands, the remainder being liable to annual assessment. Of the area paying tax, 902 acres paid 2 annas per acre as fallow

Of Toungya, 1,112 acres were measured cultivation, taxed at 4 annas, and 4,556 acres were the estimated cultivation of 2,278 persons.

Of garden and orchard cultivation, there were 5,313 acres, of which 614 acres were settled lands, and the remaining 4,699 acres were liable to Annual Assessment. The rates vary from Rs. 2-4 to Rs. 1.

There were 3,967 acres under Miscellaneous cultivation, of which 349 acres were under settlement, the remaining 3,618 being liable to Annual Assessment. The rates of tax vary from 2-4 the highest, to 1 Rupee the lowest.

There were 829 acres of grant land, which paid Rs. 1,044.

The total area of land paying revenue in this district during the year of report was 96,103 acres, which yielded a revenue of Rs. 1,36,794.

There were 20,276 cultivators of paddy land 2,490 Toungya cutters and 5,335 garden, orchard and miscellaneous cultivators. The decrease of acres 43-6-11 in the area of settled land taxed in the year of report, is accounted for by some land liable to salt water inundation having been relinquished.

76. In the district of Sandoway the rates for land under paddy cultivation range from Rs. 1-10 to 4 annas per acre. Of the area of 26,512 acres paying tax 9,605 acres, were land under settlement, and the remainder was liable to yearly assessment.

Of the area paying tax, 782 acres paid at the rate of 2 annas per acre having being left fallow.

Of Toungya cultivators, 2,079 acres were measured, and taxed at the rate of 4 annas per acre, while 1,730 acres were estimated as the cultivation of 865 cutters.

In garden and orchard lands there were 2,936 acres under cultivation, of which acres 698 were leased lands, and 2,238 acres were liable to yearly assessment. The rates vary from Rs. 1-10 to Rs. 1 per acre. Of miscellaneous cultivations there were 3,776 acres paying tax, of which 80 acres were land under settlement, and 3,696, subject to annual assessment, the rates of tax varying from Rs. 1-10 to 1 per acre.

There were no grants paying tax during the year of report. The total area of land paying revenue in this district during the year under report was 37,034 acres, yielding a sum of Rupees 50,540.

There were 7,346 paddy land cultivators, 1,429 Toungya cultivators and 4,397 garden orchard and miscellaneous cultivators.

The decrease in the area of settled land taxed in the year, is accounted for by acres 8-9-7 having been given up by permission, while acres 1-13-10 were re-let.

77. Statement No. III A, for districts shows the details of revenue derived from grants which have from effluxion of time become liable to be taxed. They exhibit the following particulars.

	No. of Grants.	Total Area.		Assessed Area.		Assessment.	
		Acres.	A. P.	Acres.	A. P.	Rs.	A. P.
Akyab ...	16	8,049	14 7	6,052	8 2	6,357	4 10
Northern Arakan ...	...	...	...	...	...	...	...
Ramree ...	4	1,105	7 3	829	1 6	1,044	...
Sandoway ...	...	...	...	...	...	...	...
Total...	20	9,155	5 10	6,881	9 8	7,401	5 9
£...	...	...	...	...	...	740	...

78. Of the 16 grants paying tax in the Akyab district, 6 are of the 2nd class and 10 of the 3rd class, the registered area of the largest of these grants is 1,373 acres, and that of the smallest is 30 acres.

Northern Arakan.

79. There are no grants within the Hill Tracts.

80. In this district there are two grants of the 2nd class and 1 of the 3rd and one of the 5th class. The area of the largest is 679 acres, that of the smallest 114 acres.

Ramree district.

Sandoway district.

81. In this district there are no grants paying tax.

82. The incidence of the Capitation Tax and the House Tax in lieu of Capitation in the several districts during 1871-72 is shewn in statement No. IV. The following is a figured resumé of the information contained in the statements relating to this tax :—

DESCRIPTION OF TAX PAYEE.	AKYAB.		NORTHERN ARAKAN.		RAMREE.		SANDOWAY.		TOTAL.	
	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.	No. of Persons.	Amount.
	Cultivators, Married Families	27,134	1,29,560	16,810	76,783	7,939	37,624	51,883	2,37,967
Widowers	1,544	3,669	...	...	923	2,039	440	873	2,907	6,581
Bachelors	3,792	8,921	...	...	1,346	3,262	1,556	3,112	6,694	15,295
Non-Cultivators, Married Families	22,118	94,594	624	1,248	9,571	46,172	1,476	5,904	33,789	1,47,918
Widowers	2,539	5,598	55	55	1,059	2,537	211	422	3,864	8,612
Bachelors	7,438	18,179	...	...	3,996	9,698	504	1,008	11,938	22,885
Total	64,565	2,60,521	679	1,303	33,705	1,40,491	8	42,943	111,075	4,45,259
£...	...	28,052	...	130	...	14,049	...	4,294	...	44,525

83. Besides the Capitation Tax above noted, the following sums were collected as tribute from Hill Tribes:—

	Rs.	A.	P.
Akyab district ...	55	...	...
Northern Arakan ...	1,146	...	...
	Rs...	1,201	...
	£...	120	...

These sums are included in Capitation Tax and exhibited in columns 21 of statement No. I.

84. The following table shows the demand for House Tax in lieu of Capitation tax levied under Act XXXV of 1852, in the towns of Akyab and Kyouk Phyoo, at the rate of one pie and a half on every square cubit covered by dwelling houses.

	No. of Houses.	No. of Persons.	Assessment.		
Akyab ...	4,039	3,273	11,221	4	9
Kyouk Phyoo ...	607	579	1,818	6	...
Total...	4,646	3,852	13,039	10	9
£...	...	...	1,303	...	...

85. The statement given below exhibits the number of persons exempted from the payment of Capitation Tax in the several districts.

	Akyab.	Northern Arakan.	Ramree.	Sandoway.
Office holders No.	1,378	15	60	522
Old Men "	4,127	6	154	1,298
Sick, Cripples and Insane, "	563	...	78	196
Religious Teachers "	324	...	41	70
Pensioners "	24	...	...	...
Roagongs (old) "	710	...	...	...
Total...	7,126	21	333	2,086

86. The following are the particulars regarding immigrants who have received exemption tickets.

	Tickets of former years not yet expired.	Granted during 1871-72.	Total.
Akyab ... ..No.	1,556	445	2,001
Northern Arakan"	8	1	9
Ramree ... .."	...	...	...
Sandoway"	1	1	2
Total...	1,565	447	2,012

It is obvious that immigration makes no great figure in the Arakan report.

87. Statement No. V for districts, exhibits the quantity of waste lands not exceeding 100 acres in any case granted rent free under the Local Revenue Rules for the year 1871-72.

88. It will be seen from these statements that land aggregating acres 9,070-4-9, was so held in the Akyab district, none in Northern Arakan, acres 3,156-5-9, in the Ramree district and acres 2,599-14-4 in the Sandoway district.

89. Of the acreage above stated the following proportion will become taxable in the several years noted.

Years.	Acres.		
1872-73	1,882	9	10
1873-74	2,190	12	1
1874-75	1,595	7	4
1875-76	1,095	4	8
1876-77	1,158	15	11
1877-78	608	...	11
1878-79	417	8	8
1879-80	68	14	9
1880-81	1	12	...
1881-82	27	5	4
1882-83	8	4	10
1883-84	15	4	5
Total...	9,070	4	9

90. In the Ramree district the proportions noted below will become taxable in the several years.

Years.				Acres.		
1872-73	...	...	...	394	6	7
1873-74	...	...	...	600	8	9
1874-75	...	...	...	654	5	6
1875-76	...	...	...	373	10	3
1876-77	...	...	...	776	15	5
1877-78	...	...	...	147	2	6
1878-79	...	...	...	76	...	6
1879-80	...	...	...	25	...	10
1880-81	...	...	...	...	12	...
1881-82	...	...	...	68	6	5
1882-83	...	...	...	15	15	4
1883-84	...	...	...	23	1	11
Total...				3,156	5	9

91. Of the acreage held rent free in the Sandoway district the land will become liable to tax in the following proportions in the several years, below noted.

Years.				Acres.		
1872-73	...	...	...	501	10	5
1873-74	...	...	...	688	2	6
1874-75	...	...	...	320	...	...
1875-76	...	...	...	406	15	9
1876-77	...	...	...	418	9	10
1877-78	...	...	...	165	11	3
1878-79	...	...	...	93	7	10
1879-80	...	...	...	3	...	2
1880-81	...	...	...	...	...	...
1881-82	...	...	...	1	4	7
1882-83	...	...	...	1	...	...
Total...				2,599	14	4

92. The Divisional Comparative Excise Return No. VI exhibits the following information:—

Statement No. VI

DISTRICT.	OPIUM.		GUNJA.		COUNTRY SPIRITS.		TODDY.		LICENSE FOR LIQUOR SHOPS.			TOTAL.
	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.	1871-72.	1870-71.		1871-72.
Akyab ...	45,422 8	48,914 4	5,300	3,500	5,350	5,750	26,766	24,655	3,500	4,300	86,338 8	87,119 4
Northern Arakan ...							20	25			20	25
Ramree ...	25,437 8	27,866 4			400	300	3,150	3,035	400	400	29,387 8	32,201 4
Sandoway ...	11,035	11,972			150	150	1,960	1,317			13,145	13,439
Total Is ...	81,895	88,752 8	5,300	3,500	5,900	6,800	31,896	29,032	3,900	4,700	128,891	1,32,784 8
£ ...	8,189	8,875	530	350	590	680	3,189	2,903	390	470	12,889	13,278

93. The details of the increase and decrease on account of Excise revenue during the years 1870-71 and 1871-72, have already been noticed in a previous paragraph.

94. It is only necessary to note here that the receipts for license fees for sale of European liquors in Towns are credited to Municipal Funds.

95. The demands for Income Tax in the several districts during the year of report was as given below.

	Akyab.	Northern Arakan.	Ramree.	Sandoway.	Total.
Class I	1,363 7 ...	...	352 7 ...	28 14 10	1,744 12 10
" II	1,188 1 4 ...	...	96 7 ...	...	1,284 8 4
" III	3,457 10 ...	...	...	34 4 ...	3,491 14 ...
" IV	1,968 11 ...	...	...	...	1,968 11 ...
" V ... ..	...	...	...	...	...
" VI ... ..	...	...	...	...	...
Total	7,977 13 4 ...	...	448 14 ...	63 2 10	8,489 14 2
Collections from Government Servants	2,369 13 7 ...	...	610 13 7	424 ...	3,404 11 2
Grand Total	10,347 10 11 ...	...	1,059 11 7	487 2 10	11,894 9 4
£	1,034 ... ..	...	105	48	1,189

96. The whole of the Income Tax Assessment was realized within the year.

It is surely a very striking fact that of a total of about £1,189 the servants of Government contribute no less than £340.

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

98. This return is the Divisional Return of Remissions. The statement with its columns of remarks speaks for itself but I will note the following as an abstract for the division :—

Statement No. IX.

Statement No. VIII, by districts.

	Land Tax.	Capitation Tax.	House Tax in lieu of Capitation Tax.	Hill Tribes Tax.	Income Tax.	Total.
Akyab	395 13 8	990 13 9	2,023 14 10			3,410 10 3
Northern Arakan		26				26
Ramree	55 8 11	908 8	130 5			1,094 5 11
Sandoway	97 9 11	84				181 9 11
Total	549 6	2,009 5 9	2,154 3 10			4,712 10 1

99. The next statement is that exhibiting the sale of Waste Lands. There having been no sales in this division during the year, the statement is blank.

Statement No. X.

100. Statement (No. XI) of business. The pending columns are satisfactory, a large amount of business has been got through, and it must always be remembered in considering the public business in British Burma that if the population is small, the square mileage is large and the number of public officers is very small. There were 2,998 cases and applications &c., for disposal; of which 2,906 were disposed of leaving 92 pending at the close of the year.

Statement No. XI.

101. Of the number disposed of, there were 51 in the Commissioner's Court, 1,313 in the Akyab district, 797 in Ramree and 745 in the Sandoway district.

102. Of the numbers pending there were none in the Commissioner's Court, 83 in the Akyab district, 6 in Ramree and 3 in Sandoway.

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

104. This return of persons committed to jail for non-payment of Revenue during the years shows as follows:—

Statement No. XII.

105. There were none imprisoned in Akyab or North Arakan.

106. In Ramree there were 26 persons in jail for a period less than a month, and 3 persons for a period over one month and less than 3 months.

107. In the Sandoway district there were 14 persons in Jail for less than one month and 5 persons for a period over one month and less than 3 months.

108. This is a particularly satisfactory result as regards Akyab, a large and important district.

109. I always make particular personal enquiries as to the special reasons for imprisoning revenue defaulters, and especially as to imprisoning for longer than a month; and I have generally been quite satisfied with the explanations of the Deputy Commissioners.

110. These defaulters are almost invariably young idle vagabonds, some of whom are deserving of punishment for bad livelihood.

111. Divisional return of vessels which cleared out from each port. The following is a brief summary of the information contained in the statement.

		AKYAB.		RAMREE.		TOTAL	
		No.	Tonnage.	No.	Tonnage.	No.	Tonnage.
British Ships	1870-71	147	91,660	...	...	147	91,660
	1871-72	157	85,905	...	...	157	85,905
Foreign and American	1870-71	65	46,520	...	...	65	46,520
	1871-72	53	36,466	...	...	53	36,466
Asiatic Craft	1870-71	251	15,699	5	361	256	16,060
	1871-72	255	12,995	4	245	259	13,240
Total...	1870-71	463	153,879	5	361	468	154,240
	1871-72	465	135,366	4	245	469	125,611

112. The amount of Port dues realized was as follows.

		Akyab.		Ramree.		Total.	
1870-71	...	34,671	13...	38	10...	34,710	7...
1871-72	...	27,746	1 6	27	1 6	27,773	3...

113. Grants of Waste Land under the rules of 30th March 1865. There was one 2nd Class grant made during the past year in the Ak-yab district, acres 4,212-14-3 under the above rules.

GENERAL REMARKS.

114. This report has been most carefully prepared with reference to the various instructions on the subject and will I trust be found complete.

The sum total of the Revenue being Rupees 19,97,323, while last year, a particularly good one, when the receipts were much swelled by extraordinarily large Sea Customs duties, it was Rupees 21,39,013, speaks well for the general soundness of the basis upon which our Income stands.

115. And this revenue has it will be observed been collected without any perceptible pressure upon the people and with most limited and insignificant coercion.

I consider Arakan to be in a prosperous condition with resources which a certain condition of circumstances, for the most part beyond our control; such as an influx of capital with enterprise; may at any time prove to be very large and valuable.

The people I believe to be contented and happy, well-fed and not overburdened by work.

116. I beg to submit the following remarks upon the superior officers of the division:—

117. Mr. Ireland was district officer of Akyab throughout the year. He had held charge for about 3 years when he was relieved by Lieutenant Colonel Davies after the close of the year.

I can say with confidence that his work throughout the term of his administration here, will bear the closest inspection. He is an able and experienced, as well as an active and energetic officer.

118. Lieutenant Colonel Hildebrand of Ramree is also a good experienced officer in whom I have entire confidence. He has been a great sufferer from ill health during the year,

chiefly as he believes from the effect of the peculiar climate of Kyook Pkyoo, which has proved injurious to every officer who has served there for the last five years at least.

119. Mr. Treacy whose death took place lately, had charge of Sandoway for about 9 months. He was an officer of ability, sagacious and experienced; his knowledge of the people and the institutions and customs of the country was indeed remarkable. Unfortunately his health broke down completely during this year.

As this is the last time I shall have to notice this officer, I cannot omit to observe that all the special reports submitted by him as Deputy Commissioner of Sandoway are valuable and may be fully relied upon for accuracy,

120. He was succeeded by Captain Fryer, who held charge throughout the remainder of the year and has proved himself to be a good hardworking conscientious officer.

121. Mr. St. John relinquished charge of the Hill Tracts after about three months tenure of office in this year. He distinguished himself specially by his excellent report on these Tracts for the preceding year. He is a clever and careful officer.

122. He has a good successor in Captain W. G. Hughes, with whose labours under the new system of administration now introduced into the Hill Tracts, involving entire control of the Police and erecting public works, &c., I with much pleasure express the most entire satisfaction. This officer is especially qualified by his good temper and caution for the peculiar charge he holds. He succeeded admirably in keeping the tribes in good order during a time of considerable pressure and anxiety last year, and he may be fully depended upon to do his duty to the utmost under all circumstances.

123. I will take the opportunity of again recording my high sense of the very valuable qualities of my Head Assistant Mr. M. M., Friend Pereira, who especially during a recent season of severe and wide-spread epidemic disease when my own office as well as all others under my control in Akyab were almost disorganized by illness, and while he himself was a great sufferer, has enabled me by his unremitting attention,

to collect and complete by this date the voluminous details of this important report.

I was at one time much afraid that I should be obliged to the report to the Chief Commissioner its unavoidable postponement for a month or even more hence.

124. The statistical statements E1 to 6 of the several districts are herewith submitted, together with the reports* of the several officers as usual.

*From Deputy Commissioner Ak-yab, dated 29th August 1872, received 2nd September 1872.

From Superintendent Hill Tribes Northern Arakan, dated 30th May 1872, received 7th June 1872.

From Deputy Commissioner, Ramree, dated 17th July 1872, received 18th July 1872.

From Deputy Commissioner, Sandoway, without date received 21st June 1872.

No. I.

COMPARATIVE STATEMENT of the Amount demand of Land and other Imperial Revenue of the several districts in the division of Arakan, for the years 1870-71 and 1871-72, omitting fractions.

DISTRICT.	1	2	3	4	5
		Area of Paddy Land on which Revenue is payable.	Amount of Assessment on Paddy Land on which Revenue is payable.	Area of Garden and Orchard Land on which Revenue is payable.	Amount of Assessment on Garden and Orchard Land on which Revenue is payable.
		Acres.	Rs.	Acres.	Rs.
AKTAB	{ 1870-71 ... 1871-72 ... Increase ... Decrease ...	241,673 252,392 10,719 ...	4,80,324 5,01,966 21,642 ...	17,169 17,324 155 ...	35,349 35,612 263 ...
NORTHERN ARAKAN	{ 1870-71 ... 1871-72 ... Increase ... Decrease ...	56 37 ... 19	42 27 ... 15	34 40 6 ...	69 80 11 ...
RAMREE	{ 1870-71 ... 1871-72 ... Increase ... Decrease ...	80,252 80,324 72 ...	1,19,097 1,19,326 229 ...	5,306 5,313 7 ...	7,986 8,010 24 ...
SANDOWAY	{ 1870-71 ... 1871-72 ... Increase ... Decrease ...	26,063 26,512 449 ...	37,088 38,375 687 ...	2,900 2,936 36 ...	4,798 4,856 58 ...
Total...	{ 1870-71 ... 1871-72 ... Increase ... Decrease ...	348,044 359,265 11,221 ...	6,37,151 6,59,694 22,543 ...	25,409 25,613 204 ...	48,202 48,558 356 ...

DISTRICT.		6	7	8	9
		Area of Miscellaneous cultivation on which Revenue is payable.	Amount of Assessment on Miscellaneous cultivation.	Toungya or Hill cultivation on which Revenue is payable.	Estimated area of Toungya cultivation at two acres to each cultivator.
		Acres.	Rupees.	No. of Cultivators.	Acres.
AKYAB	1870-71 ...	3,979	8,078	3,670	8,850
	1871-72 ...	4,242	8,616	3,919	9,321
	Increase ...	263	538	249	471
	Decrease ...	...	...	...	...
NORTHERN ARAKAN	1870-71 ...	13	26	565	1,130
	1871-72 ...	23	47	580	1,160
	Increase ...	10	21	15	30
	Decrease ...	...	...	...	...
RAMREE	1870-71 ...	4,317	6,356	2,374	5,977
	1871-72 ...	3,967	5,857	2,278	5,668
	Increase ...	...	...	...	...
	Decrease ...	350	499	96	309
SANDOWAY	1870-71 ...	3,732	5,847	994	4,273
	1871-72 ...	3,776	5,924	865	3,809
	Increase ...	44	77	...	...
	Decrease ...	...	...	129	464
Total...	1870-71 ...	12,041	20,307	7,603	20,230
	1871-72 ...	12,008	26,444	7,642	19,958
	Increase ...	...	137	39	...
	Decrease ...	33	...	...	272

(Continued.)

10	11	12	13	14	15	16
Amount of Assessment on Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	Amount of Revenue demand on such Land granted under Government Rules.	Total area of Land cultivation on which Revenue is payable.	Total Assessment on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
4,053	5,619	7,118	277,290	5,34,922	6,718	888
4,289	6,052	6,357	289,331	5,56,840	5,598	261
236	433	...	12,041	21,918	...	...
...	...	761	...	...	1,120	627
565	...	...	1,233	702	...	...
580	...	...	1,260	734	...	...
15	...	...	27	32	...	...
...
2,675	829	1,044	96,681	1,37,158	4,662	7,158
2,556	829	1,044	96,101	1,36,793	4,341	11,737
...	...	...	...	...	...	4,579
119	...	...	580	365	321	...
1,565	...	...	36,968	49,898	1,529	963
1,384	...	...	37,033	50,539	1,507	932
...	...	...	65	641	...	...
181	...	...	...	...	22	31
8,858	6,448	8,162	412,172	7,22,680	12,909	9,009
8,809	6,881	7,401	423,725	7,44,906	11,446	12,930
...	433	...	11,553	22,226	...	3,921
49	...	761	...	...	1,463	...

DISTRICT.	17	18	19	20	
	Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c., Assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of every kind Assessed for Capitation tax.	
	Rs.	No. of Lots or Houses.	Rs.	No. of Persons.	
ARYAB	1870-71 ...	8	3,941	10,899	63,605
	1871-72 ...	77	4,039	11,221	64,565
	Increase...	69	98	322	960
	Decrease...	...	...	...	...
NORTHERN ARAKAN	1870-71 ...	...	...	...	646
	1871-72 ...	...	...	...	679
	Increase...	...	...	...	33
	Decrease...	...	...	...	...
RAMREE	1870-71 ...	15	605	1,800	33,359
	1871-72 ...	120	607	1,818	33,705
	Increase...	105	2	18	346
	Decrease...	...	...	...	...
SANDQWAY	1870-71 ...	...	...	...	11,949
	1871-72 ...	...	...	...	12,126
	Increase...	...	...	...	177
	Decrease...	...	...	...	...
Total...	1870-71 ...	23	4,546	12,699	109,559
	1871-72 ...	197	4,646	13,039	111,075
	Increase...	174	100	340	1,516
	Decrease...	...	...	...	...

(Continued.)

21	22	23	24	25	26	27
Amount of demand from such persons Assessed.	Customs, Excise on Spirits, Timber and Miscellaneous collections.	Grand Total of Revenue demand.	Amount of Commission paid to Thoogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue demand actually realized up to close of each year.	Amount of Revenue demand actually realized up to close of ensuing quarter.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,55,486	8,71,925	16,80,846	73,404	3,942	16,56,635	16,76,102
2,60,576	7,02,144	15,36,717	73,387	3,410	14,83,070	15,32,023
5,090	...	...	...	...	...	...
...	1,69,781	1,44,129	17	532	1,73,565	1,44,079
2,359	760	3,821	269	21	3,800	3,800
2,449	555	3,738	295	26	3,664	3,712
90	...	...	26	5	...	...
...	205	83	...	...	136	88
1,38,772	49,337	3,38,902	27,979	624	3,34,608	3,37,987
1,40,491	44,363	3,39,663	28,539	1,094	3,23,594	3,38,569
1,719	...	761	560	470	...	582
...	4,974	...	...	...	11,014	...
42,396	20,658	1,15,444	9,058	375	1,13,449	1,15,069
42,943	21,284	1,17,205	9,257	181	1,17,012	1,17,024
547	626	1,761	199	...	3,563	1,955
...	...	...	...	194	...	...
4,39,013	9,42,680	21,39,013	1,10,710	4,962	21,08,492	21,32,958
4,46,459	7,68,346	19,97,323	1,11,478	4,711	19,27,340	19,91,328
7,446	...	...	668	...	...	...
...	1,74,334	1,41,690	...	251	1,81,152	1,41,630

No. I.—(Concluded.)

DISTRICT.	28	REMARKS.
	Balance of Revenue demand due on the 1st July of each year exclusive of remission recommended in column 25.	
	Rs.	
AKYAB	{ 1870-71 ... 810*	* Since realized. 26 2 3 29 3 4 1870-71 ... 1871-72 ... { 1870-71 ... 21,39,039 2 3 { 1871-72 ... 19,97,352 3 4 Making a Grand Total ...
	{ 1871-72 ... 1,283	
	{ Increase ... 473	
	{ Decrease	
NORTHERN ARAKAN	{ 1870-71	
	{ 1871-72	
	{ Increase	
	{ Decrease	
RAMREE	{ 1870-71 ... 290	
	{ 1871-72	
	{ Increase	
	{ Decrease ... 290	
SANDOWAY	{ 1870-71	
	{ 1871-72	
	{ Increase	
	{ Decrease	
Total...	{ 1870-71 ... 1,100	
	{ 1871-82 ... 1,283	
	{ Increase ... 183	
	{ Decrease	

The figures in this Statement for 1870-71 for Akyab and Ramree will not tally with those shown in last year's Return, consequent on 4 Circles having been transferred from the former to latter district and the figures revised accordingly.

AKYAB,
The 17th September 1872.

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

No. II.

RETURN of Customs, Excise, Timber and Miscellaneous Taxes collected in the several districts of the Arakan division for the year 1871-72 being detail of Column 22 of the Comparative Statements, omitting fractions.

No.	ITEMS OF REVENUE.	CHIEF TOWN OF DISTRICT AND AMOUNT.						REMARKS.
		Town of Akyab.	Akyab district.	Northern Arakan.	Ramree district.	Sandoway district.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Abkaree including Net profit on the sale of Opium ...	1870-71 65,795	17,043	20	29,387	13,145	1,25,390	The figures in this Statement for 1870-71 for Akyab and Ramree will not tally with those shown in last year's Return, consequent on 4 Circles having been transferred from the former to the latter district and the figures revised accordingly.
		1871-72 66,801	16,017	25	31,801	13,439	1,25,083	
2	Sea Customs including fines, confiscation &c. ...	1870-71 6,78,841	...	...	2,434	...	6,81,275
		1871-72 5,26,869	...	...	697	...	5,27,566
3	Inland Frontier do. ...	1870-71 ...	...	...	...	...	...
		1871-72 ...	...	...	...	...	...
4	Forests, Timber Revenue and proceeds of unclaimed Timber ...	1870-71 ...	46	70	712	499	1,327	
		1871-72 ...	115	93	504	1,793	2,505	
5	Fines and Forfeitures &c. ...	1870-71 3,512	10,855	366	4,139	1,249	20,121	
		1871-72 4,651	10,098	384	1,870	1,726	18,729	
6	Unclaimed property sold ...	1870-71 313	566	304	65	99	1,347	
		1871-72 4,158	1,059	33	127	29	5,406	
7	Fees on Civil and Criminal process...	1870-71 ...	...	...	151	232	383
		1871-72 ...	...	...	112	137	249
8	Premium on Bills ...	1870-71 ...	...	...	...	...	...
		1871-72 ...	...	...	...	...	...
9	Gains by remittance of coin or bullion to the Mint ...	1870-71 ...	...	...	...	...	...
		1871-72 ...	...	...	...	...	...
10	Savings from pay of Establishment ...	1870-71 ...	...	20	19	...	19
		1871-72 ...	...	...	...	...	20
11	Marine receipts credited to Government ...	1870-71 1,402	...	...	...	...	1,402
		1871-72 1,370	...	...	...	...	1,370
12	Miscellaneous ...	1870-71 9,214	1,749	...	717	340	12,020	
		1871-72 7,170	2,506	...	793	437	10,906	
13	Karen Chiefs Tributes ...	1870-71 ...	...	...	...	...	...
		1871-72 ...	...	...	...	...	...
14	Postage Stamps ...	1870-71 12,475	...	...	460	307	13,242
		1871-72 15,189	...	...	347	480	16,016
15	Stamps in Civil suits Law Papers &c. &c. ...	1870-71 28,987	12,914	...	7,331	3,225	52,457	
		1871-72 19,558	1,6236	...	7,053	2,756	45,603	
16	Certificate Tax ...	1870-71 ...	...	...	...	...	...
		1871-72 ...	...	...	...	...	...
17	Income Tax ...	1870-71 16,465	11,748	...	3,922	1,562	33,697	
		1871-72 9,191	1,156	...	1,059	487	11,893	
	Total...	1870-71 8,17,004	54,921	760	49,337	20,658	9,42,680	
		1871-72 6,54,957	47,187	555	44,363	21,284	7,63,346	

NOTE.—The amount of fractions was for 1870-71 ... 13 8 2
1871-72 ... 17 15 6

No.	Local Taxes not included in the Imperial Revenue.	Town of Akyab.	District of Akyab.	District of N. A.	District of Ramree.	District of Sandoway.	Total	REMARKS	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	Port funds credited to Local funds	1870-71	56,988	...	...	73	...	57,061	
		1871-72	25,314	...	...	136	...	25,450	
2	Municipal fund	1870-71	20,933	...	...	2,606	1,632	25,171	
		1871-72	15,234	...	...	2,696	1,519	19,449	
3	Bazaar fund	1870-71	...	1,251	...	2,655	...	3,906	
		1871-72	...	1,187	...	2,710	...	3,897	
4	District Cattle market and pound fund	1870-71	...	...	...	...	...	...
		1871-72	...	...	...	...	...	...
5	District Ferry fund	1870-71	...	...	...	...	...	...
		1871-72	...	...	...	...	...	...
6	Dispensary fund	1870-71	1,712	...	...	237	...	1,949	
		1871-72	225	...	...	173	...	398	
7	Land Sale and Rent fund.	1870-71	480	...	...	...	...	480	
		1871-72	323	...	...	...	...	323	
8	Five per cent Cess fund...	1870-71	445	28,404	...	6,620	2,524	37,993	
		1871-72	461	25,827	...	6,458	2,636	35,382	
9	District fund	1870-71	...	5,728	...	1,949	98	7,775	
		1871-72	...	6,077	...	1,874	129	8,080	
Total...		1870-71	80,558	35,383	...	14,140	4,254	1,34,335	
		1871-72	41,557	33,091	...	14,047	4,284	92,979	

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

NOTE.—The amount of fractions was for 1870-71 ... 7 4 4
1871-72 ... 10 2 9

A K Y A B,
The 17th September 1871.

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

REPORT
ON THE
REVENUE ADMINISTRATION,
FOR 1871-72.

PEGU DIVISION.

1. The principal sources of the Imperial Revenue derived from this division are as exhibited in the two accompanying returns, viz :—

Sources of Revenue.

I.

- | | | |
|--------------------------------------|--|---|
| <p>1. Land.</p> <p>2. Fisheries.</p> | \| | <p>3. Salt excise.</p> <p>4. Capitation &c.</p> |
|--------------------------------------|--|---|

II.

- | | | |
|---|--|---|
| <p>1. Excise on spirits and drugs</p> <p>2. Sea Customs.</p> <p>3. Fines, Forfeitures &c.</p> | \| | <p>4. Postage Stamps.</p> <p>5. Law Stamps.</p> <p>6. Income Tax.</p> |
|---|--|---|

2. The totals of each of the above returns for the past Gross Revenue 1870-71 and 1871-72 and previous years exhibit as follows :—

	I.	II.	Total.
1870-71 ...	40,67,413	32,15,836	72,83,249
1871-72 ...	42,06,502	34,31,749	76,38,251
Increase....	1,39,089	2,15,913	3,55,002

or £35,500 ; the increase in the previous year having been about £58,000.

3. In the year under review, however, there had been large decreases. decreases noticed as below, viz :—

In Abkaree or—

Excise on Spirits ...	... Rs.	43,881
Law Stamps ...	... „	48,234
Income Tax ...	... „	93,144
Totaling... Rs.		<u>1,85,259</u>

4. The rate of progress made during the year is 4.87 per centum.

5. The Land and the Capitation taxes, which are the two main taxes collected by district officers, and which are good indications (when the rates have not been disturbed) of the prosperity of the Agriculturists and the increase of the people of the land, are dependant of course on the area of the cultivated land, and on the population returns.

The first was—

In 1870-71 ...	... Acres	1,252,396
1871-72 ...	... „	1,281,517
Increase... Acres		<u>29,121</u>

The latter—

In 1870-71 ...	... Souls	1,467,894
1871-72 ...	... „	1,524,422
Increase...		<u>56,528</u>

The number of persons of every kind assessed for Capitation being—

	On lots or Houses in lieu of Capitation Tax.	On individuals for Capitation Tax.
1870-71 ...	17,212	325,167
1871-72 ...	18,306	332,517
Increase...	1,094	7,350

6. In sending in their reports (from which I shall extract Deputy Commissioners reports on the season, the rain-fall &c. copiously) the several Deputy Commissioners notice as affecting the revenue of their districts, as below.

1. *The nature of the seasons, the rain-fall and the rising of the river Irrawaddy.*

RANGOON.

“The rainy season was an unusually favorable one, the rain-fall during the monsoon months being 144 inches.

This was rather too much for crops planted on low ground which suffered from an excess of water, but the yield of those which did not suffer was much greater than usual.”

BASSEIN.

“The rainfall during the rainy season of the past year was not heavier than in that of the previous one, but the floods in the Irrawaddy together with excessive rain, falling at intermittent periods in this district joined in causing successive floods which did an infinity of damage to the growing crops.

There were three different rises in the water, the highest of which was greater than any remembered since B. E. 1186, these took place after the paddy had been planted and in certain parts of the district flooded the land, killing the young paddy.

The land was replanted but the young plants were again killed, until at last no more seed paddy was procurable, and during the reaping season large areas of paddy land were to be seen perfectly bare without even grass growing.

In other parts of the district especially those most liable to suffer from drought on account of their higher level, the effect of the abundant rainfall during the planting season was beneficial, resulting in a most abundant crop, and as these good crops were mostly in the tracts, growing paddy for export, yet notwithstanding the damage, and the large export amounting to 55,274 tons, and exceeding the export of former years, the price of paddy is now less than it has been for some years at the same time of year, this, and the money spent in the construction of the bunds to the north of the district, made mat-

ters much easier for the poorer class of people to the north of the district, where the effect of the floods was most felt.

Against the injury from the floods, there is to be set off the heavy deposit of silt in many places, heaviest where the land was lowest, thus reducing the danger from minor floods in the future, and giving a superstratum of rich silt for the growth of paddy.

These floods did not inundate and damage the lands drained by the lower part of the Bassein river south of the mouth of the Daga, but on either side of the Bassein river to the north of that point, and on both banks of the Daga the damage was very great and from the successive floods irreparable.

Extensive damage was also done in the Shoay-loung and Pantanau townships, into which numerous streams from the north discharge their waters, and which have no large river to drain the water off quickly.

The high level to which the water attained as compared with ordinary years may be judged from the fact that in parts where floods usually only cover the verandahs of Burmese houses, the inhabitants were obliged to stop up on the rafters with a hole in the roof as the only mode of ingress and egress; notwithstanding the floods no loss of life was reported.

Some of the fisheries were somewhat damaged, but in others the take of fish was larger, and in one the number of fish taken was three or four times that taken in ordinary years; a circumstance that will no doubt go to increase the gambling spirit amongst the fishermen.

Cattle suffered from the difficulty in getting fodder where the whole country was submerged and some died, but the loss was small.

The area over which the floods caused damage is 2,633 square miles, containing 124,475 acres of paddy cultivation. It is proposed to erect bunds enclosing 1,405 square miles of this area which consists chiefly of arable land and now having 63,257 acres of cultivation."

MYANOUNG.

"In the commencement of the planting season the weather was all that could be desired, and the best hopes were entertained of an abundant harvest.

On the 2nd August 1871, however, there was an unusually high rise of the Irrawaddy river, which caused three breaches in the great embankment, one at the 18th mile of the Myan-oung embankment, 600 feet wide, one at the 38th mile of the same, 150 feet wide, and the third 4 miles north of the town of Henzadah, 300 feet wide.

Besides the breaches in the embankments, the river flowed over the top of the embankment at Kyangin, and flooded 384 acres of paddy land. Although the water there, did not naturally rush with such force as that through the breaches lower down, still it was sufficient to destroy all the seedlings then planted out which lay in its course.

There were replanted 225 acres, 100 acres were left fallow, and on 59 acres remission was granted, amounting to Rs. 62 (£6.)

The unusual rise in the river was doubtless due to an excessive rain fall further to the north and nearer to the rivers source than Myanoung; but there are no particulars available in this office to show where such rain fall in all probability occurred.

In fact, the statistics of rain fall in Myanoung district for the year previous to May 1870, are not available here, but this fact is not of much consequence to the matter in hand, as the rain fall in Myanoung district never materially effects the northern or central portion of the district where the breaches occurred.

PROME.

“The rains commenced in the early part of May 1871 and continued during that month and the month following. In the beginning of July it ceased for a while, but came down again heavily continuing so, more or less, up to October. In July the waters of the Irrawaddy rose to an unusual height, in fact a rise according to the oldest inhabitant, not experienced within the past 25 years, this incident, together with the heavy rains that had fallen, led to the flooding of several hundred acres of cultivated land whereby much damage was done to the rice crops. Taking into consideration the foregoing circumstances, the agricultural season of 1871-72, proved far more favorable than the circumstances noticed above warranted one to expect.

The table below gives the amount of rain fall in 1870 and 1871.

Month.	Rainfall 1870.		Rainfall 1871.		REMARKS.
	Inches.	Cent.	Inches.	Cent.	
April...	1	1 $\frac{3}{8}$	...	...
May...	8	7 $\frac{3}{4}$	13	45	
June...	4	3	14	25	
July...	12	4 $\frac{3}{4}$	7	72	
August...	7	59	6	64	
September...	8	37	9	53	
October...	3	54	11	42	
November...	...	...	...	...

THAYET-MYO.

"This District lies just on the southern extremity of that middle Irrawaddy zone which is characterized by the scantiness of the usual rainfall when compared with the deluges which visit the upper and lower portions of the Irrawaddy, a few inches more or less of rain makes a vast difference in the prosperity of the cultivators here. The season of 1871 was an extremely favorable one.

In 1869 there were but 30 inches of rain, and the paddy crop was an almost total failure. In 1870 there were 40 inches of rain and the additional 10 inches, if they had been equally distributed over the whole season, would have ensured fine crops. As it was, there was a deficiency in the amount which fell during the last months of the season when rain is required to fill out the grain, and the consequence was a light crop in many parts.

The season of 1871 was a bumper one as regards the rain fall. There was a total fall of no less than 54 inches, a larger fall than has been known for many years past.

The following table shows the fall during the past two years.

	1870.		1871.	
	Inches.	Tenths.	Inches.	Tenths.
January to April ...	...	...	...	29
May ...	12	38	8	46
June ...			7	70
July ...			9	61
August ...	26	15	10	71
September ...			12	...
October ...	2	6	6	8
Total...	40	59	54	85

The river also rose to an unusual height, several feet above its ordinary high water mark and higher than it has ever risen in any year since 1854. The result was bountiful crops of paddy in all the higher lands, but in the low lying plains near the river there was considerable loss from inundation."

Deputy Commissioner's report
on Cattle diseases.

2. *Cattle disease.*

RANGOON.

"About the month of Tago (April) a large number of cattle died, the estimated number being 11,162 including both buffaloes and bullocks. This does not however appear to have affected in any way the extent of land brought under cultivation.

BASSEIN.

"The only murrain amongst the cattle was the foot and mouth disease, which prevailed throughout the district towards the latter part of the rains, preventing the cultivators whose paddy had been destroyed by the floods from ploughing for cold weather crops of peas, &c.

There were few deaths amongst the cattle from this disease, owing to its breaking out at the latter end of the rains when fodder was succulent and plentiful."

7. There were no fresh settlement conducted during the year in the Rangoon, Bassein, Myan-
Revenue Settlement opera-
tions. oung or Thayetmyo districts.

In the Prome district, Captain Street himself went out in December 1871, with the Akhun-woon, and in 3 months time settled 25,625 acres, including 1,893, garden land, not for any specific time, but as liable to measurement whenever considered necessary.

In Rangoon, Captain Fitz Roy, Revenue Settlement Officer went out, but I regret to say that I have not yet received the result of his operations, although I have reason to believe that he made some very valuable discoveries in checking the boundaries of the waste land grants.

8. The below table exhibits the number of acres still under
Leased lands, compared with
lands not settled. settlement at the conclusion of the official year, including both paddy, orchard and miscellaneous.

1870-71.			District.	1871-72.		
Leased.	Not Leased.	Total.		Leased.	Not Leased.	Total.
Acres.	Acres.	Acres.		Acres.	Acres.	Acres.
211,865	256,220	468,085	Rangoon ...	196,072	302,569	498,641
72,556	151,827	224,383	Bassein ...	65,224	168,018	233,242
195,096	65,136	260,232	Myanounng ...	195,475	69,246	264,721
128,613	55,861	184,474	Prome ...	154,239	27,867	182,106
...	115,222	115,222	Thayetmyo ...	...	102,807	102,807
608,130	644,266	1,252,396	Total...	611,010	670,507	1,281,517

It will be seen from the above that in Rangoon and Bassein there were severally 15,793 and 7,332 acres fallen out of settlement while as before noticed, the Deputy Commissioner of Prome has screwed up his leases again by 25,626 acres.

9. The remarks made by Lieut. Colonel Horace Browne, Colonel Horace Browne, re- are worth extracting in regard to the marks on Land surveyors. very dishonest way in which unleased lands have been measured in his district, and in explanation of the apparent falling of in cultivated area; he writes thus:—

“That in a year when the season was eminently favorable to agriculture there should be a decrease of 7,565 acres or 10·5 per cent in the measured area may seem extraordinary and disappointing, but this result is due entirely to the grossly inaccurate returns of former years, and to the comparative accuracy of those of the past year.

In the Revenue Report for 1870-71, it was stated that the areas shown in the returns for previous years were totally unreliable in consequence of the irregular manner in which the survey was carried on in 1864-65. The lands were seldom measured. The plan usually adopted by the surveyor was to ask a cultivator how many baskets of paddy his land would produce, and from his answer the surveyor would calculate the area.

The surveyors themselves now admit that this was their *modus operandi* and they admit likewise that they always took care that the cultivator was surcharged. The criterion by which a surveyor's work was judged, was the increase or de-

crease of acreage in his assessment roll, the larger the increase the greater was the appreciation of his services. In making the survey of 1870-71, many of the land measurers appear to have been impressed with the idea that this policy would still find favour. In consequence however of such of them as were found out in these practices having been punished, their ideas underwent a change, and the surcharges this year have not been so gross as before. It seems however as if the land surveyors were afraid to let the land revenue down all at once to its proper amount; for the result of the checks upon the year's survey shows that the lands are *still over measured.*"

10. The decrease in Prome is from Toungya land (restricted at 3,294 acres) being taking up by the Forest Department and included in the reserved forest tracts.

Cause of decrease in Prome.

11. The increase and decrease will be better understood by a plan at the under noted table.

Detail of increases and decreases of land cultivation.

	1870-71.					1871-72.					Total 1870-71.	Increase.	Decrease.	
	Rangoon.	Bassein.	Myanung.	Prome.	Thayetmyo.	Rangoon.	Bassein.	Myanung.	Prome.	Thayetmyo.				Total
	443,960	213,378	215,406	151,304	63,050	472,987	222,795	220,163	152,032	57,115	1,125,092	-1,087,093	37,994	
	17,158	5,009	9,424	10,792	4,490	17,879	4,770	9,486	10,886	3,804	46,825	46,963		138
	3,931	2,922	29,040	5,560	19,798	4,084	3,161	30,212	5,664	18,854	61,975	61,291	684	
	3,036	2,944	6,362	16,818	27,884	2,900	2,516	4,860	13,524	23,034	46,884	57,044		10,210
					Government waste land grant	791					791		791	
	468,085	224,383	260,292	164,474	115,222	498,641	233,242	264,721	182,106	102,807	1,281,517	1,252,396	29,121	Net.

Fallow land.

12. In "Paddy land" is included fallow as below.

DISTRICT.	1871-72.		1870-71.		Increase.	Decrease.
	Leased.	Unleased.	Leased.	Unleased.		
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
Rangoon ...	7,512	6,617	3,503	3,420	7,206	...
Bassein	6,999	...	6,663	336	...
Myanoung	4,127	...	2,004	2,123	...
Prome	449	...	511	...	62
Thayetmyo	2,077	...	13,756	...	11,679

A remark made by the Deputy Commissioner of Rangoon requires further explanation as to the large extent of his fallow land. He says "it appears that the whole of this is not really fallow land. Some of it is under cultivation and full rates are paid on it but it is shown thus because it was thought that if entered in any other way it would interfere with the Returns of the settled land."

The increase in Myan-oung is due, according to the Deputy Commissioner's explanation, entirely to the inundations on the bursting of the bund and to the very high floods on the eastern bank of the river which carried away the crops first planted out.

Lieutenant Colonel Browne, Deputy Commissioner Thayetmyo does not explain the cause of the great decrease in his fallow land, further than it was a consequence of the favorable nature of the last season.

13. Besides cultivation assessed by the area, there are fruit trees that pay revenue to Government as standing not on taxed land but singly by themselves. These were for the two years as follows.

In 1870-71.			District.	In 1871-72.		
Cocoanut, Palm and Betelnut.	Mixed.	Total.		Cocoanut, Palm and Betelnut.	Mixed.	Total.
No.	No.	No.		No.	No.	No.
2,433	9,132	11,565	Rangoon ...	2,774	9,847	12,621
5,429	9,738	15,167	Bassein ...	5,854	10,079	15,933
14,266	20,170	34,436	Myanoung ...	14,352	21,180	35,532
74,111	13,866	87,977	Prome ...	141,587	13,858	155,445
11,810	3,117	14,927	Thayetmyo ...	14,080	3,250	17,330

Waste Lands.

14. During the year the Waste land grants were subjected to an examination by Mr. Richardson of the Revenue Settlement Department, and with his report I sent up a paper of my own passing each grant under review.

Those given may be noted as below—

I. Class	...	...	...	3
II. "	...	...	...	34
III. "	...	...	...	8
IV. "	...	...	...	19
V. "	...	...	...	1

Total...65

Of these only the last has fallen into tax as yet, one given to Mr. S. Andrews, measuring acres 790-13-11, which now yields 395-6-11.

No grants under the rules of either the 30th March 1865 nor those of the 30th June 1863, were made during the year. Nor any adjudications made in respect of waste lands under Act 23 of 1863.

Revenue.

Land Tax. 15. That derived from the land is as follows.

1870-71.		1871-72.	
Rs.		Rs.	
17,60,002	Paddy land ...	18,22,811	
1,23,533	Orchard ...	1,25,213	
81,267	Miscellaneous ...	82,628	
28,522	Toungya ...	23,417	
...	Government Grant ...	395	
19,93,324		Total...	20,54,464

showing an increase of 61,140 Rupees in land alone—due entirely to the natural extense of cultivation.

Fishery Rents and Collections.

1870-71... .. Rs. 5,47,628.
1871-72... .. ,, 5,76,382.

16. In Fisheries there was an increase of Rs. 28,754, as in margin, the total of this year being made up as below :—

Rangoon	...	...	...	Rs. 2,80,565
Bassein	...	...	...	,, 1,55,177
Myanoung	...	...	...	,, 1,27,537
Prome	...	...	...	,, 8,677
Thayet-myo	...	...	...	,, 4,426

17. The renting of the fisheries in the Rangoon district, whence nearly half of this revenue is derived was, although financially successful, still not very satisfactory. There were numerous appeals, in the course of which, it was apparent that although the Revenue settlement officer who was deputed by the Deputy Commissioner to settle, did his part of the work pretty correctly, there were under-currents at work which tended to make the people think that improper influences had been brought to bear on the leasings.

18. The system of renting out the fisheries has since been materially changed, and the acquisition of a fishery made to depend upon rules by which the utmost value of the fishery is in most cases obtained, while the Deputy Commissioner is relieved from the duty of selection, which the old rules required him to make.

Detail of Fishery Tax.

19. In "Fisheries" are included as below :—

	1870-71.	1871-72.
	Rs.	Rs.
Lake and Pond	4,68,933	4,94,935
Sea and Net, and Turtle Banks	78,695	81,447
	5,47,628	5,76,382

20. The Salt excise increased from Rs. 27,023 to Rs. 32,132 viz. Rs. 5,109.

The manufacture of salt is confined, it may be said, entirely to the Rangoon and Bassein districts.

The increase is ascribed to two causes; 1 the season being a favorable one for the manufacture of ngapee, or cured fish, a Burmese condiment, much used by the people in the preparation of which salt is much used and for some kinds of which the Home made is preferred to the imported salt: 2. The Assessment Rolls for the taxation of salt having gone in early.

The importation of foreign salt of course will sensibly affect the baking of indigenous salt, and in any case make the manufacture of the article still more subject to fluctuations than it is.

Forest Produce.

21. Edible birds nests and bees wax brought in Rs. 1,421 shewing an increase of Rs. 72. This item might be conveniently transferred to statement II as it is by no means a capital source of revenue.

Capitation Tax and Land Tax in lieu of Capitation.

Capitation Tax.

22. These realized as follows.

1870-71.		1871-72.
Rs.		Rs.
1,14,566	Land tax in lieu of Capitation	1,20,925
13,83,523	Capitation tax...	14,21,178
14,98,089	Total...	15,42,103

Increase Rs. 44,014, or rather more than 2 $\frac{3}{4}$ Rs. per centum while in the Capitation Tax proper, the ratios of increase have been—

In 1870-71.		In 1871-72.
1·30 per cent.	... In Rangoon,	...3·73 per cent.
1·08 "	... " Bassein,	...3·45 "
3·10 "	... " Myanquing	...0·96 "
0·66 "	... " Prome,	...1·26 "
3·87 "	... " Thayetmyo,	...8·39 "

The improvement in Bassein is ascribed to better supervision and increased stringency in checking the returns.

The ratio of increase in Myanoung is much less in proportion than the previous year. There is no precise reason given, but the Deputy Commissioner remarks, generally, that the increases in Tax payers noted each year are of course dependant on immigrants in former years becoming tax payers after the expiry of the exemption period.

The increase in Prome also is, though larger than in 1870-1871, not equal to the average, viz. $2\frac{3}{4}$ per cent. Myanoung is a district, the floating population of which, where cooly labor is largely employed by the Department of Public Works, is subject to considerable fluctuation, and disturbs the account of the normal increase of the population.

In Prome however there are no large works such as attract the presence of immigrant laborers, and I fear the small increase observable is a sign of either a decadance, or of an insufficient watch being kept on the Thoogyees returns.

The Deputy Commissioner should pay attention to this—

A readjustment in the rates of Capitation Tax in some of the circles in the Thayetmyo district, is partly the cause of the very large rate of increase.

23. By Rule 24 of the Revenue rules, immigrants are exempted from Capitation tax for 5 years.

Exemption Tickets to Immigrants.

Tickets are issued to such, on arrival, and of these there fell in as follows, during the year under review.

Rangoon,	...	...	...	405
Bassein,...	...	...	...	180
Myanoung	...	...	...	773
Prome, ...	...	...	...	679
Thayetmyo	...	...	...	257

The tickets that remain outstanding appear to have been as issued in the following years.

	1867-68 I 1872-73.	1868-69 II 1873-74.	1869-70 III 1874-75.	1870-71 IV 1875-76.	1871-72 V 1876-77.	Total.
Rangoon ...	347	529	644	551	703	
Bassein ...	178	164	215	198	242	
Myanoug ...	1,143	1,732	1,564	1,564	1,305	
Prome ...	160	810	299	573	391	
Thayetmyo ...	1,006	853	692	962	1,217	
Total...	2,834	4,088	3,414	3,828	3,858	

Abkarree.

Excise on Spirits and Drugs. 24. On this a special report has been already submitted.

Rs.	5,63,586
„	5,19,705
Decrease...Rs.	43,881

The decrease except in Myanoug was general, viz :—

	1870-71.	1871-72.
	Rs.	Rs.
Rangoon ...	4,02,547	3,60,655
Bassein...	49,488	48,888
Myanoug ...	39,181	44,632
Prome ...	14,072	11,423
Thayetmyo ...	58,298	54,102

The falling off was mostly in Rangoon, where there was a net decrease of 41,892 Rupees, chiefly caused by the Arrack Farm having fetched less by 46,300 Rupees, than in the previous year.

25. The whole system of Abkarree excise has been since Introduction of new System. viz., at the close of the year under review, altered so as to be more in accordance with the method of managing the Excise in Bengal, and the results of 1872-73, are looked for with some interest.

Sea Customs.

Sea Customs. 26. These rose from Rs. 19,37,301 to „ 23,01,877

Increase...Rs. 3,64,576

The sums realized being—

In Rangoon...	Rs. 20,13,079
Bassein ...	2,88,798

This is regarded to be as good an indication of continued commercial progress as the increase in cultivation is of agricultural prosperity. A separate report went up for this item of Revenue.

Minor item of Miscellaneous Revenue. 27. Fees, Fines, &c.

1870-71.		1871-72.
Rs.		Rs.
1,06,697	Fines and forfeitures ...	1,12,294
1,538	Unclaimed property sold ...	2,496
2,889	Fees on Civil and Criminal processes ...	3,055

Miscellaneous.

There are casual increases.

70	Premium on Bills ...	169
469	Savings from pay of Establishments ...	1,727
4,169	Marine receipts ...	5,163
2,102	Other Miscellaneous ...	1,779

There also are accidental waifs and strays as it were—

Stamps. 28. Stamps.
I. Postage.
II. Telegraph.

1870-71.		1871-72.
Rs.		Rs.
65,802	Postage including Telegraph.	1,93,649

The increase is due to greater use having been made of the Post and Telegraph Offices. It is to be regretted that a Nation which like the Burmese, is one that, as a mass, receives a good primary education, has not yet learnt to appreciate the advantages offered to correspondence by the Post Office. Even where district daks have been established they are seldom had recourse to.

The proportions have been by district.

POSTAGE.			TELEGRAPH.	
1870-71.	1871-72.		1870-71.	1871-72.
81,681	55,912	Rangoon...	90,538	1,20,375
3,108	2,554	Bassein ...	...	...
750	1,024	Myanong ...	1,258	2,334
682	1,096	Prome ...	4,495	4,266
2,400	2,717	Thayetmyo ...	4,872	4,091

The preponderance which the Telegraph stamps bear to the Postage stamps is of course owing to an ordinary telegram costing 32 times as much as a letter to send.

Law Stamps.

III. Judicial and Commercial.

1870-71... ..Rs. 2,96,816
1871-72... .., 2,48,582

Decrease...48,234

29. There has been a falling off in these, perceivable in all the districts thus ;

	1870-71.	1871-72.
Rangoon	1,92,853	1,57,444
Bassein	35,232	29,343
Myanong	26,681	24,865
Prome	25,558	24,948
Thayetmyo	16,492	11,982

30. The falling off is attributed by the Deputy Commissioner Rangoon, to the reduced scale of fees introduced by the Court Fees Act. This is hardly applicable to a comparison between this year and 1870-71, where the same reason was given. The Deputy Commissioner Bassein, says, the decrease is owing to reduced litigation and to the Extra Assistant Commissioner the year before not having readily comprehended the reduction in the fees on institution of suits. The Deputy Commissioner of Thayet-myoo attributes the falling off to a decrease in the value of suits brought before the Courts.

31. The details of the gross Revenue derived during the year under this heading are thus given.

Detail of Judicial and Commercial Stamps.

Non-Judicial	Rs.	34,334
Adhesive	„	8,921
Bill of Exchange	„	4,708
Judicial Court Fees	„	1,47,148
Deficient duty and penalties... ..	„	2,900
Impressed Stamps	„	50,571

Income Tax.

32. This also forms the subject of a separate report. The receipts fell off from Rs. 1,34,397. to „ 41,253.

This was occasioned by the reduction in the rate from 3½ per cent to 1 per cent, or two pie in the Rupee.

33. There is an improvement in the speedier realization of revenue and in the proportionably smaller amount of balances outstanding at the end of the year.

Collections and Balances up to end of official year.

By the end of March there had been collected—

In 1870-71	Rs.	66,82,447
„ 1871-72	„	70,31,010

And by the end of June—

In 1870-71	Rs.	72,08,292
„ 1871-72	„	74,75,685

Balances outstanding on the latter date being—

In 1870-71	Rs.	28,178
„ 1871-72	„	20,810

34. The remission lists however show much heavier, having increased from Rs. 46,779 to Rs. 1,41,756, owing probably to the damage done by the inundations noticed in the first part of this report.

Remissions.

35. The revenue has been collected as usual, principally by the Thoogyees. Only one of them, Mounge Myat Kyee of Nga-neeba Circle in Prome, is returned as having been guilty of embezzlement during the year. The amount, Rs. 623 was recovered from the Thoogyee's securities, and the Thoogyee himself turned out.

Thoogyees.

36. In respect to this class of native official, that through which, as I have said nearly all the Deputy Commissioner's collections are made, I find the following notice by Captain Pemberton of Bassein which may be thought interesting.

Captain Pemberton's opinion of our Thoogyees. "The Thoogyees as a class are good men, but are too much impregnated with the old Burman idea that the chief advantage of power is, that money may be made by the abuse of it.

These men are certainly not over paid, and are besides constantly harassed by having to keep up registers, different returns unconnected with their revenue duties, for instance though a Thoogyee has to measure his land and prepare list of the people, bring in his Capitation tax, Land tax, Net tax, and Salt tax Rolls, collect the money and bring it to Head Quarters, all matters which keep him continually on the move; yet he has also to keep up registers of births, deaths and marriages to enable him to do which, he should be stationery."

37. The Deputy Commissioner's report as follows on their several Akhoonwoons.

Rangoon, Blank. The Akhoonwoon Moungh Hmo, however, is known to me to be a very good official and well spoken of by the several officers he has worked under as such.

Bassein. Captain Pemberton notes of Moungh Khyo his Akhoonwoon that he has worked efficiently and well, and that he is an intelligent officer.

Myanoung. The Deputy Commissioner certifies that Moungh Gan has maintained his usual high character for ability and uprightness.

Prome. The Officiating Deputy Commissioner Captain Poole notes of Moungh Ta Doot that he did his duties well, and although not quite up to the mark in Revenue matters, is very willing to do all in his power to get through the work in his Department, and is also intelligent, while in Thayetmyo Colonel Horace Browne concludes his report by saying that that the Akhoonwoon Moungh Tetto continues to merit the encomiums bestowed on him in last year's report.

38. It is here noticed that the assigning places on the Extra Assistant Commissioners roll to the above officials according to their pay and length of service will be regarded

Project to confer E. A. Commissioner's places on the Akhoonwoons.

as a boon, not only as it will place them on a much coveted list, but will also secure them promotion for which there is now no provision made.

39. In my several tours I examined the Revenue records at each district Head quarters, making such remarks in the prescribed way as appeared to me to be necessary.

40. The want of a Revenue Code of Procedure is much felt, and the rules under which work has hitherto been conducted have become in some respects rather obsolete.

41. I beg to desire the favorable notice of the Chief Commissioner of the several district officers who have had charge of their districts during the year.

The reports sent up by them, herewith submitted, enter into details more fully than I have in this paper.

To them, and to the Assistant Commissioners also, my thanks are due for the work performed by them during the twelve months.

42. I must not also omit to notice the satisfaction given by Mr. Marley, the Head Assistant of my office, and Mr. Peppin the Accountant, in the conduct of their duties.

43. The Revenue work done in office was as below noted.

	Commissioner.	Rangoon.	Bassein.	Myanong.	Prome.	Thayetmyo.	Total.
Revenue cases of kinds disposed of	73	612	1,184	1,428	279	272	3,848
Letters	6,501	3,347	1,172	1,005	2,471	1,055	15,551
Petitions received	231	2,659	1,061	767	1,382	861	8,961
Proceedings, reports, references, &c., received	1,540	97	1,496	45	4,055	...	7,233
Periodical returns sent	212	476	603	150	372	86	1,899
Pay tickets issued	...	198,343	140,524	201,189	167,325	62,235	769,616
Total	8,557	205,534	146,040	204,584	175,884	64,509	805,108

Conclusion.

In sending up this report there remains for me, I think, only to notice the embankments in the division.

Such as were constructed by the State are to be found in the Myanounz district alone, and of these the Deputy Commissioner thus reports.

“The following shows the area of land cultivated owing to construction of embankments in the past two years.

EMBANKMENTS.	ACRES.			
	Paddy land.	Garden land.	Miscellaneous Cultivation.	Total.
1870-71.				
Nyoung Gyoung	408	...	...	408
Toungbotayah	2,271	10	31	2,312
Dooyah	1,722	59	5	1,786
Ahnoukphet	8,614	159	192	8,965
Okpho	1,220	70	24	1,314
Myanoung and Henzadah	5,958	480	215	6,653
Kyangin	190	11	8	209
Total...	20,383	789	475	21,647
1871-72.				
Nyoung Gyoung	444	1	3	448
Toungbotayah	2,454	15	34	2,503
Dooyah	1,833	61	6	1,900
Ahnoukphet	8,738	179	197	9,114
Okpho	1,244	82	31	1,357
Myanoung and Henzadah	6,322	495	263	7,080
Kyangin	190	13	23	226
Total...	21,225	846	557	22,628
Increase...	842	57	82	981

There are seven embankments in the district distinguished by the localities in which they are constructed. Five of these have been made at the expense of the State, and two by private enterprise.

The lands cultivated during the year owing to the protection of the former, were acres 822, and of the latter acres 159.”

A special report on embankments called for by the Governor General, will have shortly to be sent up.

No. I.

COMPARATIVE STATEMENT of the Amount demand of Land and other Imperial Revenue of the several districts in the Pegu division, for the year 1871-72.

1		2	3	4	5
DISTRICT.		Area of Paddy Land on which Revenue is payable.	Amount of Assessment on Paddy Land on which Revenue is payable.	Area of Garden and Orchard Land on which Revenue is payable.	Amount of Assessment on Garden and Orchard Land on which Revenue is payable.
		Acres.	Rs.	Acres.	Rs.
RANGOON	1870-71 ...	443,960	8,68,423	17,158	42,755
	1871-72 ...	472,987	9,10,105	17,879	45,096
	Increase ...	29,027	41,682	721	2,341
	Decrease ...	...	...	...	...
BASSEIN	1870-71 ...	213,378	3,48,655	5,099	11,955
	1871-72 ...	222,795	3,63,426	4,770	11,543
	Increase ...	9,417	14,771	...	...
	Decrease ...	...	...	329	412
MIANOUNG	1870-71 ...	215,406	3,32,625	9,424	24,049
	1871-72 ...	220,163	3,36,331	9,486	24,441
	Increase ...	4,757	3,706	62	392
	Decrease ...	...	...	...	...
PROME	1870-71 ...	151,304	1,75,216	10,792	37,955
	1871-72 ...	152,032	1,75,867	10,886	37,805
	Increase ...	728	651	94	...
	Decrease ...	...	...	...	150
THAYETMYO	1870-71 ...	63,050	35,083	4,490	4,819
	1871-72 ...	57,115	37,082	3,804	6,328
	Increase ...	...	1,999	...	...
	Decrease ...	5,935	...	686	491
Total...	1870-71 ...	1,087,098	17,60,002	46,963	1,23,533
	1871-72 ...	1,125,092	18,22,811	46,825	1,25,213
	Increase ...	37,994	62,809	...	1,680
	Decrease ...	...	...	138	...

DISTRICT.	6	7	8	9	
	Area of Miscellaneous cultivation on which Revenue is payable.	Amount of Assessment on Miscellaneous cultivation.	Toungya or Hill Cultivation on which Revenue is payable.	Estimated area of Toungya cultivation of two acres to each cultivator.	
	Acres.	Rs.	No.	Acres.	
RANGOON	1870-71 ...	3,931	8,169	1,518	3,036
	1871-72 ...	4,084	8,298	1,450	2,900
	Increase ...	153	129	...	...
	Decrease ...	...	...	68	136
BASSEIN	1870-71 ...	2,962	4,682	1,472	2,944
	1871-72 ...	3,161	5,002	1,258	2,516
	Increase ...	199	320	...	...
	Decrease ...	...	...	214	428
MYANOUNG	1870-71 ...	29,040	46,834	3,181	6,362
	1871-72 ...	30,212	49,020	2,430	4,860
	Increase ...	1,172	2,186	...	...
	Decrease ...	...	...	751	1,502
PROME	1870-71 ...	5,560	7,481	8,409	16,818
	1871-72 ...	5,664	7,705	6,762	13,524
	Increase ...	104	224	...	...
	Decrease ...	...	...	1,647	3,294
THAYETMYO	1870-71 ...	19,798	14,101	13,942	27,884
	1871-72 ...	18,854	12,603	11,517	23,034
	Increase ...	...	...	...	...
	Decrease ...	944	1,498	2,425	4,850
Total...	1870-71 ...	61,291	81,267	28,522	57,044
	1871-72 ...	61,975	82,628	23,417	46,834
	Increase ...	684	1,361	...	...
	Decrease ...	...	...	5,105	10,210

(Continued.)

10	11	12	13	14	15	16
Amount of Assessment on Hill cultivation.	Area of Land granted under Government Rules and paying Revenue.	Amount of Revenue demand for such Land granted under Government Rules.	Total area of Land cultivation on which Revenue is payable.	Total Assessment on Land.	Fisheries, Sea, River, Lake, or Pond.	Salt Excise Duty.
Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.
1,518	468,085	9,20,865	2,70,820	17,288
1,450	791	395	498,641	9,65,344	2,80,565	19,796
...	791	395	30,556	44,479	9,745	2,508
68
1,472	224,383	3,66,764	1,49,845	9,699
1,258	233,242	3,81,229	1,55,177	12,294
...	8,859	14,465	5,332	2,595
214
3,181	260,232	4,06,689	1,14,913	36
2,430	264,721	4,12,222	1,27,537	42
...	4,489	5,533	12,624	6
751
8,409	184,474	2,29,061	7,973	...
6,762	182,106	2,28,139	8,677	...
...	704	...
1,647	2,368	922	...	...
13,942	115,222	69,945	4,077	...
11,517	102,807	69,530	4,426	...
...	349	...
2,425	12,415	2,415	...	...
28,522	1,252,396	19,93,324	5,47,628	27,023
23,417	791	395	1,281,517	20,54,464	5,76,382	32,132
...	791	395	29,121	61,140	28,754	5,109
5,105

DISTRICT.	17	18	19	20	21	
	Forest Produce, Edible Birds' Nests.	Number of Lots or Houses &c., Assessed for Tax in lieu of Capitation.	Amount demand from such Lots, or Houses, &c.	Number of Persons of every kind Assessed for Capitation tax.	Amount of demand from such persons Assessed.	
	Rs.	No.	Rs.	No.	Rs.	
RANGOON ...	1870-71 ...	...	5,424	68,389	76,048	3,30,110
	1871-72 ...	110	6,840	74,477	78,987	3,42,437
	Increase...	110	1,416	6,088	2,939	12,327
	Decrease...	...	...	...	...	...
BASSELN ...	1870-71 ...	855	3,901	13,956	71,014	3,12,800
	1871-72 ...	855	3,536	13,779	73,439	3,23,617
	Increase ...	...	...	...	2,425	10,817
	Decrease...	...	365	177	...	...
MYANOUNG ...	1870-71 ...	445	1,045	5,075	95,768	4,21,572
	1871-72 ...	456	1,019	4,815	96,195	4,25,656
	Increase ...	11	...	...	427	4,084
	Decrease...	...	26	260	...	...
PROME ...	1870-71 ...	...	4,957	19,734	55,126	2,29,254
	1871-72 ...	...	4,999	19,880	55,554	2,32,148
	Increase ...	...	42	146	428	2,894
	Decrease...	...	...	...	...	...
THAYETMYO ...	1870-71 ...	49	1,885	7,412	27,211	89,787
	1871-72 ...	...	1,912	7,974	28,342	97,320
	Increase ...	...	27	562	1,131	7,533
	Decrease...	49	...	...	...	...
Total...	1870-71 ...	1,349	17,212	1,14,566	3,25,167	13,83,523
	1871-72 ...	1,421	18,306	1,20,925	3,32,517	14,21,178
	Increase ...	72	1,094	6,359	7,350	37,655
	Decrease...	...	...	...	...	...

Rangoon, }
3th September 1872. }

(Concluded.)

22	23	24	25	26	27	28
Customs, Excise on Spirits, Timber and Miscellaneous collections.	Grand Total of Revenue demand.	Amount of Commission paid to Theogyees on collection of Revenue.	Amount of Revenue recommended for remission.	Amount of Revenue actually realized up to 31st March 1872.	Amount of Revenue actually realized up to 1st June 1872.	Balance of Revenue demand due on 1st July exclusive of remission recommended in column 25.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25,60,937	41,68,409	87,450	14,416	39,56,023	41,43,124	10,869
27,68,053	44,50,782	91,197	28,768	41,73,718	44,09,920	12,094
2,07,116	2,82,373	3,747	14,352	2,17,695	2,66,796	1,225
...
3,36,975	11,90,894	59,716	566	9,98,087	11,69,727	16,432
3,91,766	12,78,717	61,703	37,818	10,51,297	12,32,183	8,716
54,791	87,823	1,987	37,252	53,210	62,456	...
...	...	...	...	...	...	7,716
1,37,605	10,86,335	65,775	10,526	10,75,809	10,75,809	...
1,07,871	10,78,599	63,850	64,318	10,14,281	10,14,281	...
...	...	...	53,792	...	...	...
29,734	7,736	1,925	...	61,528	61,528	...
81,690	5,67,712	46,664	12,689	4,46,116	5,54,146	877
69,333	5,58,177	46,883	8,527	5,43,162	5,49,650	...
...	...	219	...	97,04	...	...
12,357	9,535	...	4,162	...	4,496	877
98,629	2,69,899	16,559	8,582	2,02,243	2,61,317	...
94,726	2,71,976	17,017	2,325	2,48,553	2,69,651	...
...	...	458	...	46,310	8,334	...
3,903	2,077	...	6,257	...	...	...
32,15,836	72,83,249	2,76,164	46,779	66,82,447	72,08,292	28,178
34,31,749	76,38,251	2,80,650	1,41,756	70,31,010	74,75,685	20,810
2,15,913	3,55,002	4,486	94,977	3,48,563	2,67,393	7,368
...

R. D. ARDAGH,
Commissioner of Pegu.