

REPORT
ON
THE ADMINISTRATION OF BURMA
DURING 1895-96.

IN THREE PARTS:

- PART I.—SUMMARY.
" II.—DEPARTMENTAL CHAPTERS.
" III.—STATISTICAL RETURNS.
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PART I.

SUMMARY.

SUMMARY

OF

THE ADMINISTRATION REPORT OF BURMA FOR THE YEAR 1895-96.

SIR F. W. R. FRYER, K.C.S.I., received charge of the Administration from Sir A. Mackenzie, K.C.S.I., on the 3rd April 1895, and held charge till the end of the year.

2. The number of Commissioners' divisions remained the same as in the previous year. The number of districts and sub-divisions was also unaltered, but considerable re-arrangement of territorial limits was found necessary. A reduction of two townships was effected in Upper Burma.

Administrative changes.

3. Peace and prosperity continued to reign throughout the Shan States. There were no political disturbances, and there was an entire absence of organized crime. With the exception of a small balance in the Northern Shan States, the tribute was paid in full by due date. In the Southern Shan States Kēngtūng was in prominence owing to the action of the French on its eastern frontier. After the final arrangements with France, the cis-Mèkong districts of Kengcheng were handed over to Kēngtūng. Measures for the amelioration of the condition of the people and the advancement of trade occupied the consideration of the local officers. Of these, the question of the improvement of communications is the most important and is receiving due attention. In the Northern Shan States there were some serious crimes of a non-political nature, and on the borders of Manglun operations were successfully carried out against certain petty Wa communities. The construction of the Mandalay-Kunlōn Railway is an event of far-reaching importance in the history of the Shan States. Certain modifications in the methods of administration will be necessitated by the introduction of new conditions in the States through which the railway is to pass. In North Hsenwi it was found possible to restore to the Sawbwa the Kaclin circies which had been temporarily withdrawn from his control. In January 1896 Sir Frederic Fryer held a durbar at Mandalay at which all the Northern Shan Chiefs were present either in person or by deputy.

The Shan States.

4. The principal Chin tribes kept peace within their borders and refrained from raiding their neighbours. The disarmament of the country was brought to a practical conclusion. The Chin Hills have been incorporated as an integral part of Burma and a Regulation has been passed since the close of the year placing on a firmer legal footing the administration of the country. The Chief Commissioner, Sir Frederic Fryer, visited the Chin Hills and met the Chiefs in durbar.

The Chin Hills.

The Yawdwin frontier was disturbed by two raids on the plains and a tributary Chin village was raided by a village or combination of villages which have hitherto been beyond our influence. The tribes responsible for the raids on the

plains were dealt with last year as far as the lateness of the season permitted. All the offending villages will be visited and suitably punished in the coming open season.

The otherwise peaceful record of the Arakan Hill Tracts was broken by a petty raid on the frontier which was settled without difficulty. The Superintendent met the Superintendent, South Lushai Hills, at Sherkor.

5. In the Kachin Hills the Sana tract was visited and offending tribes punished. Tours were undertaken by Civil Officers throughout the hills, but they were not signalized by any events of importance. There were one or two raids on the Myitkyina frontier and some dacoity in the neighbourhood of Nanyaseik, where the discovery of rubies has necessitated the establishment of a Civil Officer. The Kachin Hill Tribes Regulation came into force on the 1st July 1895. The effect of the Regulation is merely to legalize the procedure previously in force. The question of tolls on the frontier was discussed and steps were taken towards their abolition.

The Kachin Hills.

6. Several Acts and Regulations exclusively affecting Burma were passed during the year. Slight amendments were made in the Lower Burma Village Act, 1889, and the Lower Burma Towns Act, 1892, and in the Upper Burma Laws Act, 1886, and the Shan States Act, 1888. The Upper Burma Land and Revenue Regulation, 1889, and the Upper Burma Criminal Justice Regulation, 1892, were also amended. A new Regulation for the administration of civil justice in Upper Burma was enacted under the title of the Upper Burma Civil Courts Regulation, 1896, and a short Regulation was passed for the suppression of crime in certain frontier districts. One General Act of 1893 and three Acts of 1895 were brought into force in Upper Burma, exclusive of the Shan States under the Scheduled Districts Act, 1874, and various enactments in force in Upper Burma were extended to the Shan States. The Kachin Hill Tribes Regulation, which had been enacted in the previous year, was extended during the year under report to various hill tracts in the northern districts of Upper Burma.

Legislation.

7. No important change in the organization of the police was effected during the year. The strength of the civil police force was reduced by nearly 500 men. The training school and beat patrol systems are beginning to show good results. The endeavour to deal with crime by means of the preventive sections of the Criminal Procedure Code and by the enforcement of collective responsibility has been continued. The improvement in the conduct of the force noticed in the previous year's report has been sustained and there is reason to believe that service in the police is becoming more popular. There was a substantial decrease in the total number of true cases of cognizable crime reported. There was also some improvement in detection. The diminution by nearly one-fourth in the number of reported crimes of violence and the almost entire disappearance of dacoit gangs are encouraging features of the year's record.

Police.

The strength of the military police remained practically the same as in 1894. Two additional British officers were sanctioned for the Chin Hills Battalion. It is proposed to increase the force in Lower Burma by two companies. A pro-

portionate reduction will be effected in Upper Burma. The Karen Battalion in Lower Burma has made great strides, and the experiment of enlisting other indigenous tribes is being tried. No operations of importance were carried out during the year. The work of the Department of the Police Supply and Clothing was smoothly and efficiently performed. The cost of the civil police was Rs. 35,72,180 as compared with Rs. 34,61,407 in the previous year. The expenditure on military police showed a reduction of nearly 5 lakhs, from Rs. 45,12,107 in 1894 to Rs. 40,45,554 in the year under review.

8. The work of the Criminal Courts in Lower Burma increased to a moderate extent. The principal part of the increase consisted of prosecutions instituted under special and local laws, such as the Municipal, Forest, and Excise Acts, while the number of cases under the Penal Code diminished. The increase of work was borne chiefly by the Honorary Magistrates' benches in the large towns. District Magistrates employed their special powers under section 34 of the Criminal Procedure Code more freely, while Sessions Courts disposed of fewer cases, and fewer persons were committed for trial. Prosecutions in Magisterial Courts were more successful than in the previous year, and there was a satisfactory increase in the percentage of convictions in sessions trials. Capital sentences and sentences of transportation and imprisonment for more than seven years fell off. But there was a large increase in sentences for periods varying from two years to seven and also in shorter sentences of imprisonment, while whippings in lieu of other punishment fell off. More appeals were presented, but the proportion of cases in which the original sentence was disturbed declined, especially in the Judicial Commissioner's Court.

9. In Upper Burma also there was an increase in the number of persons under trial and in the number of criminal cases reported. The increase was of the same character as in Lower Burma, consisting entirely of prosecutions for petty offences under special laws. Sessions Courts had more cases to try, while District Magistrates tried fewer than in 1894. A considerable increase is noticeable in the proportion of fines to other punishments inflicted by Magistrates, the increase corresponding to the increased proportion of petty offences. The number of appeals was almost stationary and appellants met with less success than in the previous year. The ordinary powers of revision under the Criminal Procedure Code and the special powers conferred for this purpose by the Criminal Justice Regulation were exercised by District Magistrates to an adequate extent.

10. The year was marked by a continued increase of the jail population, which was higher than in any previous year. There was occasional overcrowding in several jails of the delta districts, and to relieve the congestion additional accommodation will have to be soon provided. Proposals for extending certain district jails and for building a jail at the headquarters of the new district, Myaungmya, are under consideration. The increase in commitments to jail was caused principally by greater activity in working the preventive sections of the Criminal Procedure Code. Inclusive of persons detained under these sections, 90 per cent. of the new commitments consisted of persons sentenced to terms of imprisonment for two years or less.

Close upon one-fourth of all the persons sent to jail had been previously convicted, and the antecedents of nearly all who were classed as habitual offenders had been ascertained by the police and Magistrates and duly taken into account before commitment. Discipline in the jails was well maintained. Escapes were few and of small importance. The health of the jail population was satisfactory and the death-rate was the lowest of which there is any record.

11. A decline in the market price of paddy, the chief staple of the Province, reacted on land values and on the extent of loan transactions and caused a considerable falling off in litigation in Lower Burma, the bulk of the decrease being in suits for money or moveable property. For the same reason the value of suits declined. The duration of cases was longer than in the previous year, the hearing of contested suits being longest in the Courts of subdivisions. Imprisonments on account of debt fell off, but there was a large increase in the number of cases in which debtors were arrested and released without being sent to the Civil Jail. Appeals were slightly more numerous, and special assistants were appointed in the heavier districts to relieve the Deputy Commissioners of a portion of the civil appellate and other judicial work. An unsatisfactory feature of the year's work was the increased proportion of further appeal cases in which the Judicial Commissioner found it necessary to disturb the findings of Subordinate Appellate Courts.

12. In Upper Burma litigation increased slightly, but the increase consisted for the most part of petty suits of small value. Claims relating to immoveable property fell off, while divorce and other matrimonial cases increased. The duration of suits was reasonable, and, in more than three-fourths of the cases in which final orders were passed on applications for the execution of decrees, satisfaction was obtained in whole or part. The proportion of cases in which judgment-creditors apply for execution of decrees is much smaller in Upper than in Lower Burma. The average value of a suit was Rs. 153 and the average percentage of costs to value was about Rs. 14.

13. In Lower Burma the Registration Department was adversely affected by the same cause that is assigned for the decrease of civil litigation, namely, the decline in land values. There was consequently a considerable falling off in the registration of documents affecting immoveable property. The diminution in documents evidencing transactions regarding moveable property was unimportant. The receipts of the registration offices exceeded the expenditure by more than Rs. 30,000, of which Rangoon contributed a surplus of over Rs. 12,000. In Upper Burma the year was marked by a notification which rendered compulsory throughout the greater part of the Province the registration of all assurances relating to immoveable property. The notification resulted in an increase of registration business of nearly all denominations.

14. Owing mainly to the enhancement of the rates at which the general municipal and the scavenging taxes are levied, the ordinary income of the Rangoon Municipality rose to an unprecedented degree during the year. The income of the Municipal fund from sources other than direct taxation also expanded considerably. The Committee were therefore able to devote large sums to the improvement of the roads,

which had long suffered from neglect, and which, owing to the heavy traffic, are in constant need of repair. Fifty-five per cent. of the ordinary revenue of the town is now derived from taxation, the average incidence of which per head of the population is over Rs. 5. No new loan was contracted, and over 5½ lakhs were paid away on account of principal and interest due on previous loans. The light railway constructed for the reclamation work in East Rangoon was employed in bringing earth for the special reclamation in Block J and the formation of Monkey Point road. The execution of the general reclamation scheme lagged somewhat. The reports on the working of the Shone sewerage system continue to be satisfactory. The Hlawga water-supply extension scheme was accepted by the Municipal Committee; but, before deciding to carry it out, they are ascertaining experimentally whether sufficient water cannot be obtained by artesian borings within the Municipality. The public health of Rangoon was satisfactory.

The number of Municipalities remained the same. Exclusive of extraordinary and debt transactions, the aggregate income of the Municipal Funds outside Rangoon amounted to Rs. 17,33,559 or Rs. 47,510 more than the income of the previous year. Of the aggregate income, the amount derived from direct taxation was Rs. 6,34,150 and from Municipal property and the exercise of powers apart from taxation Rs. 10,15,419. Municipal bazaars and slaughter-house fees yielded the great bulk of the revenue apart from taxation. A scavenging tax was introduced in Prome, and cart taxes and tolls were imposed in three other towns in Lower Burma. Prome was the only town besides Rangoon in which a special water-rate was levied. The Municipalities received grants and contributions for various purposes amounting to Rs. 41,987 from Government and Local Funds, besides subsidies of Rs. 38,570 and Rs. 18,040 in aid respectively of the School Funds and Hospital Funds under the control of the Municipal Committees. The aggregate ordinary expenditure of the funds outside Rangoon amounted to Rs. 16,97,092 as compared with Rs. 16,80,769 in the previous year. Public works absorbed close upon four lakhs and conservancy over three and a quarter lakhs. The roads and bridges of the towns were generally improved, additional public latrines were erected, and in several towns the house-to-house scavenging system was extended to wider areas. Expenditure debited to the head "Public safety" amounted to Rs. 2,34,168, of which sum nearly one-half was paid to Government for police establishments in Upper Burma Municipalities. The remainder was devoted chiefly to street lighting and to measures for extinguishing fire. Prome continues to be the only town besides Rangoon in which water-works are maintained; but considerable sums, debited to public works, were spent in other towns in the conservancy of wells and tanks, and in Mandalay expenditure was incurred in protecting the city moat from pollution. Elaborate projects for the supply of water to the towns of Mandalay and Moulmein are now under consideration. Municipal hospitals and dispensaries were maintained at a total cost of Rs. 1,70,332 to the Municipal Funds. The aggregate amount devoted to education by Lower Burma Municipal Committees fell off considerably. Loans amounting in the aggregate to Rs. 23,500 were granted by Government to three Municipal Committees for the construction and improvement of bazaar buildings. The income of the eight small towns administered by Town Committees amounted to Rs. 1,00,003, a sum slightly less than the income of the previous year. The expenditure of the Town Funds amounted to Rs. 1,14,105.

15. The strength of troops in the province at the beginning of the year was 4,417 Europeans and 9,613 natives. At the end of the year the strength amounted to 4,543 Europeans and 9,925 natives. The net military expenditure amounted to Rs. 95,52,424 against Rs. 97,22,860 in the previous year. The number of efficient volunteers remained practically unaltered.

Military.

16. In Lower Burma the addition of 266 square miles brought the aggregate area of the reserved forests to 7,379 square miles. In Upper Burma 1,013 square miles were added and enquiries relating to a large area were made. In Lower Burma the reservations were made mostly for the purpose of producing cutch and firewood, while those in Upper Burma aimed at supplies of cutch and teak. The operations of the Forest Department have continued to expand, and both the superior and subordinate establishments of officers have been augmented. The growth of population in the deltaic districts and the needs of Rangoon have compelled the Forest Department to take up a new labour, namely, that of providing and maintaining sources of fuel supply. Attention is also being devoted to preserving the supply of *pyingado*, a timber from which railway sleepers are made. Two detachments of the Imperial Forest Survey branch and one party of the Imperial Survey Department were engaged on forest surveys in the Pyinmana, Salween-Ataran, Toungoo, Pegu and Shwegyin divisions. One officer was employed in the preparation of working-plans of reserves; and plans for the systematic extraction of teak in the unreserved forests of Thayetmyo and Tharrawaddy were elaborated. Forest offences increased considerably, mainly on account of the regulations concerning cutch. In Lower Burma 2,747 and in Upper Burma 813 cases were reported. The large majority were compounded by the Forest Officers, but in 655 cases convictions and in 142 cases acquittals were adjudged by the Magistrates, the comparatively large proportion of acquittals being due to a difficulty, since surmounted, connected with the tenure of land in the dry zone of Upper Burma. Protection from fire was attempted in Lower Burma over 781 and in Upper Burma over 526 square miles, and was successful over 711 and 467 square miles respectively. The additions to the area of plantations were 1,728 acres of teak in the Tehasserim circle, 1,959 acres of teak, 550 acres of cutch, and 841 acres of teak and cutch mixed in the Pegu circle, 200 acres of teak in the Eastern circle, and 47 acres of cutch in the Western circle. The quantity of timber extracted was 33,764,955 cubic feet, which included 2,318,572 and 359,726 cubic feet extracted by Government agency and 1,015,061 and 9,007,978 cubic feet extracted by purchasers in Lower and Upper Burma respectively. The requirements of the Upper Burmese were met by free permits for 269,276 cubic feet of teak. Among minor forest products, bamboos, canes, firewood, cutch and rubber were the most conspicuous. The gross forest revenue of Lower Burma was Rs. 33,12,987 and of Upper Burma Rs. 22,77,389. Owing to the smaller importations of Siamese timber by the Salween the Lower Burma revenue declined, but the decrease was nearly balanced by an increase in Upper Burma, due chiefly to larger sales of timber extracted by Government agency, but partly also to increased receipts under most heads of account. The net revenue of Upper Burma was Rs. 17,12,062 and of Lower Burma Rs. 19,65,176. Imports of teak by the Salween river declined from 75,831 to 58,941 tons, while 101,046 logs (against 115,679 logs in the previous

Forests.

year) crossed the old frontier between Upper and Lower Burma by the Irrawaddy and Sittang rivers. Exports of teak aggregated 204,857 tons, valued at Rs. 1,52,47,258. The average price, namely, Rs. 74.43 per ton, was higher than in the two preceding years in consequence chiefly of Naval demands.

17. The output of petroleum was 14,564,115 gallons and of coal 12,120 tons. The Nanyaseik ruby tract attracted many adventurers and yielded over Rs. 30,000 in license fees. The Sagyin ruby mines were examined by Mr. Hayden of the Geological Survey Department. The Ruby Mines Company, Limited, continued to work the mines at and near Mogók, and have obtained a renewal of their lease. A stamp mill was erected in the Katha district and a considerable quantity of quartz was crushed and was said to yield fairly satisfactory results in gold. The tin industry in the Mergui district was not so flourishing as in the previous year.

18. The number of vessels engaged in the seaborne trade slightly increased, while there was a slight decrease in tonnage. The value of the foreign trade, both import and export, expanded to a great extent, the value of the export trade being the highest on record. In shipments of rice especially the increase was very noticeable. The value of the coasting trade also increased owing to heavy imports of "country" products from Bengal and Madras, but there was a reduction in rice shipments to Indian ports, and on the whole the tonnage engaged in the coasting trade consequently fell off to some extent. The Arakan coast was visited by a cyclone, which did much damage to the shipping. The accidents which occurred in pilotage waters were for the most part slight and need not be specially mentioned.

The coast lights were fully inspected by the Superintendent of Light-houses and were kept in an efficient state throughout the year. Receipts from light dues increased slightly, and expenditure fell off as no heavy outlay was necessary for repairs. Of the two new light-vessels undertaken at the Kidderpore dockyard one has been completed and now marks the Baragua shoal off the southern coast. Pilotage receipts increased at Rangoon, but fell off considerably at Akyab and Bassein owing to the decline in the number of vessels requiring pilots which called at these ports. Separate pilot funds have been established for Akyab and Rangoon apart from the General Port funds. The Rangoon Port fund, which is administered by the Port Commissioners, is in a flourishing condition. The income of the minor Port funds declined owing to diminished receipts from port dues.

19. The revival of the import trade which began towards the close of 1894-95 continued in the year of report until the market became somewhat overstocked. Though the cultivators have not yet liquidated all their losses of previous years, a plentiful harvest and a high average price for paddy enabled them to indulge in some of the expenditure usual in their days of prosperity. The total trade of the province was valued at Rs. 24,53,61,264 against Rs. 22,22,42,542 in 1894-95. The foreign import trade increased by 125 and the coasting import trade by 65 lakhs. The foreign export trade was the highest yet recorded. As in previous years, the bulk of the foreign trade entered and left Rangoon, but the export trade of Moulmein with foreign countries expanded considerably. Two facts may be noted concerning the foreign trade, the increase of imports from Japan, which, though still small,

have rapidly expanded, and the decrease in imports of American petroleum, which is being supplanted by the locally refined article. The coasting export trade declined by 7.96 per cent. in consequence of the decreased shipments of rice.

20. The trade of Burma by land with Siam, Karenni, the Shan States and China was registered at seven stations in Lower Inland trade. and at 12 stations in Upper Burma. Its recorded value was Rs. 3,11,12,242 against Rs. 2,30,31,362 in the preceding year. The impetus given to the trade between Upper Burma and China by the China-Japan war ceased and there was a decline of 10 lakhs. The total Lower Burma trade amounted to Rs. 75,29,678. Trade with Siam and Chiengmai increased by 23.72 and trade with Karenni by 33.78 per cent. The trade from Upper Burma to the Northern Shan States decreased from 40 to 35 lakhs and that to the Southern Shan States rose from 38 to 42 lakhs. The internal trade between Upper and Lower Burma was recorded as worth Rs. 8,78,46,243 and was nearly a crore more than in the previous year.

21. In Lower Burma the total expenditure on public works during the year was Rs. 34,08,910. Excluding establishment, tools and plant, Barrack Department services, and suspense Public Works, Lower Burma. accounts, Rs. 10,04,628 were spent on civil buildings, Rs. 10,49,895 on communications, Rs. 1,53,323 on military works, Rs. 2,77,159 on minor works and navigation, and Rs. 1,68,053 on miscellaneous public improvements. The total cost of establishment, including the Barrack Department, was Rs. 7,44,689, or a percentage of 21.84 on the total expenditure.

No military works of importance were undertaken during the year. The new Government House, Rangoon, was completed. As regards the new Public Offices, the south façade and certain out-buildings are ready and occupied, and an estimate has been submitted to the Government of India for the two wings and additional out-buildings. With regard to Law and Justice buildings, new record-rooms were built at Prome, Myaungmya and Sandoway, and court-houses at Yandoon, Kyóngón, Bókpyin, Leiktho, Gwa, and Thatón. The Deputy Commissioner's court-house at Myaungmya was completed. Among jail buildings, additions were made to the Ma-ubin and Henzada jails, a steam cooking apparatus was put up in the Rangoon jail, and work on the Bassein jail was commenced. In the case of Medical and other buildings, no works of any importance were undertaken, while the usual works for the Police Department, such as thanas, barracks for civil police, &c., were provided where required. The total length of roads maintained in Lower Burma at the end of the year was 2,897.44 miles, of which 20.35 miles were opened during the year.

As regards irrigation works, arrangements were in hand for the fixing of shutters on the crest of the Kyaikpadaing weir, Pegu and Sittang canal. A new lock at Mopohin, together with subsidiary buildings, and the first section of the Kyaikto-Bilin canal, were also put in hand, embankments were maintained, and, where necessary, retired.

22. The total public works expenditure in Upper Burma from all sources was Public Works, Upper Burma. Rs. 43,24,532. Excluding establishment, tools and plant, Barrack Department services, and suspense accounts, Rs. 10,87,627 were spent on civil buildings, Rs. 11,59,130 on communi-

cations, Rs. 5,63,690 on military works, Rs. 2,98,341 on minor works and navigation, and Rs. 71,380 on miscellaneous public improvements. The total cost of establishment, including the Barrack Department, was Rs. 10,61,576 or 24.55 per cent. on the total expenditure.

At Mandalay a great deal of work was done during the year in converting the Native mountain battery lines into lines for a European battery, in completing the buildings for the Ordnance Department, and providing a large bakery, designed in accordance with the latest sanitary principles. Among the more important military works in outstations may be noticed the commencement of temporary barracks for a regiment of Native infantry at Kēngtūng and the completion of barracks and subsidiary buildings to accommodate 400 men at Falam and 200 men at Haka. Besides these, many works of minor importance were carried out at Bernardmyo, Maymyo, Bhamo, Meiktila and Shwebo, and existing military buildings throughout Upper Burma were repaired and maintained in good order. No large civil buildings were undertaken. Court-houses, police thanas, barracks for civil and military police, &c., were built where required, and additions were made to and alterations effected in existing buildings to suit local requirements. Considerable progress was made with the Ruby Mines road, and it is expected that this road will be finally completed in two years' time. Much was also done to improve the Myingyan-Fort Stedman and Mandalay-Lashio roads. Other smaller roads were improved, short lengths of new road opened out, and roads for mule-tracks in the Chin Hills traced. The total length of roads maintained in Upper Burma at the end of the year was 3,123.55 miles, of which 342.38 miles were opened during the year.

As regards irrigation works, expenditure under this head was mainly confined to the improvement and maintenance of existing works in the Kyauksè, Meiktila and Yamèthin districts and surveys for new projects. The more important works undertaken during the year were the improvement and maintenance of the existing system of canals in the Kyauksè district, and the restoration of the Nyaungyan-Minhla tank in the Meiktila district. On the Kyauksè tank, a large work in the Yamèthin district, nothing was done during the year for want of funds. The more important surveys carried out by the Irrigation Circle were those in connection with the Mandalay and Shwetachaung canals (Mandalay canal), the Shwebo canal, canals from the river Môn, remodelling the Man river canals, Yenatha (Madaya) canal and Ye-u canal. The area irrigated by the Kyauksè canals in 1894-95 was 113,887 acres, and that by the Nyaungyan-Minhla tank 7,522 acres; while the area likely to be irrigated by the Mandalay, Shwebo, Môn river, Shwetachaung, and Madaya (Yenatha) canals is estimated at nearly 300,000 acres.

23. The gross earnings of the Burma State Railway for the official year were Rs. 69,42,509, showing an increase of Rs. 6,64,407. The net increase in earnings amounted to Rs. 5,49,115. The total length of line open on the 31st March 1896 was 886½ miles, or 141 miles more than in the previous year. The difference is due to the opening of the section from Nanlan to Mohnyin, the Katha branch, and the Mohnyin-Mogaung section. The section from Mogaung to Myitkyina is under construction, and will probably be opened in March 1898. The project for the

Mandalay-Kunlôn Railway, which branches off from the Burma State Railway at Myohaung near Mandalay, and will pass through the Northern Shan States to the Salween river, was sanctioned during the year, and work has been vigorously pushed since the start. The work on this railway, however, is not being carried out by the Local Administration, but under the orders of the Director-General of Railways.

24. Sixty-one miles of telegraph line were opened during the year in Lower Burma and 199 miles in Upper Burma. Traffic increased in Upper Burma and to a small extent in the Lower Burma Division, but the Arakan Division shows an unexplained falling off.

Telegraphs.

25. At the end of 1895-96 there were 279 post offices open, being 9 more than in the previous year, and the mileage served was 10,291 against 9,769 in that year. The increase was mainly in the Shan States. The number of letters, newspapers, packets, and parcels carried was 15,327,002, which exceeded by about 2,000 the total of the previous year. Money-order transactions increased largely, and Savings bank balances rose by over 6½ lakhs of rupees. The deposits at the close of the year aggregated Rs. 59,45,876. The sale of quinine through the agency of postal officials was introduced towards the close of the year.

Post Office.

26. Two cadastral parties of the Imperial Survey Department were at work during the year—one in the Thatôn, Pegu, and Rangoon Town districts, the other in Katha, Yamèthin, Myingyan, Shwebo, and Upper Chindwin districts. The operations in Rangoon Town were of the nature of a boundary survey. In the other districts the survey was the precursor of a land revenue settlement. In Thóngwa and Tharrawaddy small surveys were carried out by local parties. Two Imperial Survey parties continued topographical work, which was mostly in the Shan States. Another party proceeded with the principal triangulation of Upper Burma. Forest surveys were carried on in the Amherst, Yamèthin, Pegu, and Toungoo districts. Three settlement parties were at work—one in Amherst and Thatôn districts, one in Minbu district, and one in the Sagaing district. In the Meiktila district the marking of holdings and the record of tenures were completed and in the Katha district the enquiry into certain tenures was resumed.

Surveys and settlements.

27. The gross demand for land revenue proper in Lower Burma was Rs. 1,11,59,573, for capitation-tax Rs. 39,76,540, and for fisheries Rs. 16,30,751. The land revenue demand was 5.22 and the assessed area 2.07 per cent. above those of the previous year. The harvest being good and paddy prices high, the revenue was realized without trouble. The increase of capitation-tax receipts was due to the normal growth of population, the return of Upper Burmans to their homes having ceased. Although inland leased fisheries yielded slightly less than in 1894-95, there was on the whole an increase of a lakh of rupees in the collections from fishery leases and licenses. Owing partly to a change in the year of assessment, and partly to enhancement of rates, the salt excise produced Rs. 93,416 less. Judicial, legal, and commercial stamps produced Rs. 13,60,001. The increase was less than usual, owing probably to the contraction of loans on landed security. The liquor excise shared in the general revival of prosperity and yielded 1½ lakhs more than in the

Revenue, Lower Burma.

preceding year. Opium brought in Rs. 16,58,764, of which Rs. 9,80,217 were got from license fees and Rs. 5,76,641 from opium sold. Income-tax was less productive than in the preceding year by Rs. 25,697. This was the first year which showed a decrease, and it is attributed to the effects upon companies' profits which the previous agricultural depression had caused.

28. The gross demand for thathameda fell from Rs. 57½ to 54½ lakhs in consequence of drought in five districts. Nor did the effects of the bad season end with this reduction. Revenue, Upper Burma. Large remissions had to be made and the collections, which amounted to Rs. 53,51,687, were 3¼ lakhs below those of the preceding year. But for the normal increase of households, the reduction due to drought would have been about 6 lakhs. The average incidence of the tax of course fell considerably and stood at Rs. 9'02 per household. The State land revenue demand also suffered from the bad season, and the collections amounted to Rs. 12,67,104 only. No radical changes were made in the method of assessment. Water-rates fell from Rs. 2,56,142 to Rs. 1,82,670 demanded and from Rs. 1,93,460 to Rs. 1,56,018 collected. Fishery receipts fell off by Rs. 12,000. The royalties and rents derived from ruby mines and petroleum wells were an exception to the general depression and, with the help of increases from tributes, jade royalties, and sundry small items, prevented the minor head called Miscellaneous Land Revenue from showing a decrease. The revenue from judicial, legal, and commercial stamps was Rs. 3,44,476, being nearly Rs. 8,000 more than in the previous year. There was a slight check to the hitherto progressive increase in court-fees, but commercial stamps yielded over Rs. 13,000 more. Liquor excise produced Rs. 3,70,596 against Rs. 3,47,728 in the previous year, and opium Rs. 3,26,047 against Rs. 3,23,310. On the northern frontier there is much smuggling and illicit consumption, which are being replaced to a small extent by licensed and regulated trade in liquor and opium.

29. The gross receipts under all heads in Lower Burma amount to Rs. 5,24,19,887 as compared with Rs. 4,90,08,390 in the previous year. The expenditure was Rs. 2,90,33,384 in 1895-96 and Rs. 2,93,54,014 in 1894-95. The Imperial revenue shows a falling off of Rs. 11,88,368 owing chiefly to the restoration of the special contribution of Rs. 18,00,000 made from the Provincial balances in 1894-95. This decrease was largely counterbalanced by higher receipts under the heads Land Revenue, Salt and Customs. The Imperial expenditure was Rs. 19,431 more than in the previous year. The Provincial revenue improved by Rs. 45,94,781, mainly in consequence of the restoration of the special contribution of Rs. 18,00,000 alluded to above and of higher receipts from State Railways and Land Revenue. The Provincial expenditure was Rs. 3,82,528 less than in 1894-95. The decrease occurred mainly under minor works and navigation, Rs. 2,55,660, and civil works, Rs. 5,54,862, while there were increases under Marine, Rs. 1,12,155, and under Courts of Law, Jails, Land Revenue and other heads. In Upper Burma the receipts rose from Rs. 1,37,41,940 in 1894-95 to Rs. 1,38,61,088 in the year under report, and the expenditure from Rs. 1,75,87,387 to Rs. 1,79,19,091. Except in regard to the transactions of Municipal and Local Funds, the receipts and expenditure in Upper Burma are wholly Imperial. There was a decrease of over 4 lakhs under the head Land Revenue, and the only notable increase

was one of Rs. 1,18,705 under Forests. The decrease under Land Revenue was due to an unfavourable season. The increase in expenditure occurred chiefly under the head railways, Rs. 1,21,910, and civil works, Rs. 4,70,367. On the other hand, there was a decrease of Rs. 1,26,591 in police expenditure, of Rs. 2,62,153 in outlay on railway surveys, and of Rs. 1,04,590 under the head military works.

30. Vital statistics were registered throughout Lower Burma and in four of the chief towns of Upper Burma. The mean birth-rate returned for Lower Burma was higher than in any previous year since registration was begun. But there is reason to believe that the true birth-rate is still higher. The death-rate slightly decreased. The year was not specially unhealthy; but the number of deaths from cholera exceeded 5,000. Considerably more than one-half of the aggregate number of deaths that were registered during the year are ascribed to fevers or bowel-complaints. Eye diseases are very prevalent in Upper Burma and intestinal worms in Lower Burma. The number of persons seeking medical treatment at the Government and Municipal dispensaries in Upper and Lower Burma continued to increase, and among the patients who were treated the proportion of females and children was higher than in previous years. But a falling off is observed in the number of indoor patients in Upper Burma, the proportion of indoor to outdoor patients being now as 1 to 24. The expenditure on medical relief rose considerably in both Upper and Lower Burma, but Municipal and other local funds relieved the Government of a larger share of the cost than in the previous year. Charitable donations and subscriptions also increased, and most of the dispensaries are now controlled by local committees of officials associated with the townspeople. The work of the Vaccination Department has been pushed steadily forward during the past three years. The results have improved both in quantity and quality. The number of vaccinators employed in Lower Burma has been doubled and the staff in Upper Burma has also been strengthened. The proportion of the population protected has risen year by year. But the returns show that the quantity of vaccination work still falls short of what is necessary to afford adequate protection, especially in rural areas. The greater portion of the increased expenditure in Lower Burma has been borne by District Cess funds, while in Upper Burma it has fallen upon Imperial funds. The Rangoon Lunatic Asylum was fully occupied, and additional accommodation has now become necessary for criminal lunatics. The health of the inmates was on the whole satisfactory and the institution was managed economically. Large sums were spent especially in Rangoon on the reclamation of low-lying lands and on other works tending indirectly to improve the public health, but no fresh sanitary scheme of special magnitude was undertaken. Several large projects are under consideration, the extension of the Rangoon water-supply and the establishment of water-works for the towns of Mandalay and Moulmein being the most important.

31. Much progress was achieved in educational work, especially in Upper Burma. The number of Primary schools under inspection, of pupils in these schools, and of passes by the prescribed standards largely increased. Middle vernacular schools also increased in numbers and succeeded well at the examinations. The conduct of the Provincial VII standard examination was transferred from the Educational Syndi-

cate to the Department of Public Instruction. Passes by this standard fell off considerably, but the causes of this decline are believed to be temporary. In the University examinations five students from Burma passed the B.A. and 17 the F.A. examination, while 70 candidates succeeded in matriculating. The success of the Rangoon College and the Collegiate High School at these examinations was not remarkable. Normal classes and pupils increased, but there was a general failure of candidates at the examinations prescribed for teachers. The number of girls attending school increased, chiefly, however, at mixed schools for boys and girls. Additional schools with efficient female teachers are much wanted. Special education for Karens and for Tamil-speaking children made good progress, but little or no improvement is observable in Mahomedan schools.

BURMA SECRETARIAT: }
The 17th December 1896. }

PART II.

DEPARTMENTAL CHAPTERS.

REPORT

ON

THE ADMINISTRATION OF BURMA

For the year 1895-96.

[*Note.*—In the Burma Administration Report for 1893-94 the following subjects have been treated in a permanent form for reference :—

	<i>Pages.</i>
Physical features of the country, area, climate and chief staples ...	3-6
Historical summary	7-10
Form of administration	10-12
Character of land tenures, system of survey and settlement ...	13-20
Civil divisions of British territory	20-22
Details of last census, tribes, and languages	22-25
Legislative authority	43
General system of public instruction	120-125
Literary societies	129
Ecclesiastical jurisdiction	132

In accordance with the orders of the Government of India these chapters are not reproduced in this report.]

I.—PHYSICAL AND POLITICAL GEOGRAPHY.

Changes in the Administration.

SIR F. W. R. FRYER, K.C.S.I., received charge of the Administration from Sir Alexander Mackenzie, K.C.S.I., on the 3rd April 1895, and held charge till the end of the year.

The number of divisions and districts remained the same as in the previous year. The Bhamo district was divided into two called Bhamo and Myitkyina, and at the same time the Shwebo district of the Northern division was amalgamated with the Ye-u district of the Central division, and the new district, under the name of Shwebo, was placed under the Commissioner, Central Division. It was found necessary to relieve the Deputy Commissioner, Amherst from pressure of work, and mainly with this end in view a redistribution of territory in the Pegu and Tenasserim divisions was made, involving the formation of a new district (Thaton) including parts of Amherst and Shwegyin. The rest of the Shwegyin district was divided between the Toungoo and Pegu districts. Mandalay town was divided into two subdivisions, and in the Katha district the Pinlèbu and Kawlin subdivisions were combined. A reduction by amalgamation of one township each was effected in the Mandalay and Katha districts respectively.

The headquarters of the Southern subdivision, Meiktila district, were moved during the year, as well as those of two townships. The definition of the boundary between the Bhamo, Myitkyina, Katha, and part of the Upper Chindwin districts, which was under consideration in the previous year, was carried into effect. The boundaries of several townships were also revised. Certain islands off the Tenasserim coast were incorporated in appropriate townships of the Amherst, Tavoy, and Mergui districts.

Relations with Tributary States and Frontier Affairs.

2. The record of the Southern Shan States shows improvement of administration and moral and material progress. The several States were undisturbed throughout the year, and the Superintendent and his Assistant in the Myelat were

General results in the Southern Shan States.

engaged throughout the open season in the work of inspection. Border disputes with the Northern Shan States and the occupation of Mōnghsing interfered to some extent with the plan of operations for the cold season, but these disturbing elements no longer exist, and next season the Superintendent and his Assistants will be able to devote themselves to their ordinary duties.

3. The Superintendent reports that there was apparently more crime in the past year than in previous years, and that the number of murders increased. There are no trustworthy statistics, however, on which to base a comparison. The absence of organized crime is a subject for congratulation. The principle of local responsibility is strictly enforced, and, when the offenders in a serious case are not detected, the State in which the crime was committed has to pay compensation. The Sawbwa of Yawnghwe has neglected the administration of his State and has suffered the outlying districts to fall into disorder. He has been warned, and it is hoped that he will take the caution to heart.

4. There was a marked improvement in the administration of Kēngtūng, especially in the maintenance of order on the Siamese frontier. The death of the young Sawbwa of Kēngtūng is the more to be regretted as he appears to have outgrown the defects of character which had been noted in him and to have given promise of becoming a loyal and capable ruler. The succession in Kēngtūng is still undecided, but the brother of the late Sawbwa has been placed in provisional charge of the State, which has been enlarged by the addition of the Cis-Mekong districts of Kengcheng.

5. Among other matters to which the Superintendent's attention was devoted may be mentioned the improvement of communications, the introduction of new agricultural staples, the extension of medical relief and vaccination, the provision of veterinary aid, and the training of Veterinary Assistants. It is clear that the improvement of communications to an extent far beyond the capacity of any individual State, or even of any combination of States, is a pressing necessity to relieve the plethora of production which has ensued on years of peace and prosperity. The project of a branch railway to the centre of the Shan States is under examination and will, if possible, be carried out. Experiments in the growth of wheat and potatoes and in the cultivation of English fruits were undertaken with a satisfactory measure of success; and wheat cultivation, if the Commissariat Department will continue their support, promises to become a permanent agricultural industry of great importance. The increase in trade, which is reported throughout the States, is a healthy sign.

6. The growth of the civil station at Taunggyi has rendered necessary the extension to it of the Excise, Gaming, and Cattle-trespass Acts. There is now a rising native town at the Superintendent's headquarters. The scheme for the establishment of a school for the sons of Chiefs at Taunggyi has been sanctioned and the school will probably be opened before the end of next year.

7. The internal condition of the Northern Shan States continued to be satisfactory, and the endeavour to induce the several Chiefs to take an intelligent interest in the administration of their States has been successful. Some serious crimes of a non-political nature were committed and it will be necessary to continue to enforce with rigour the principle of local responsibility. Captain Elliott, the Officiating Superintendent, twice visited the border State of Manglūn. On the second occasion he found it necessary to undertake active operations against certain petty Wa communities who were threatening Manglūn. Captain Elliott's operations, which were carried out with the aid of a detachment of 150 military police under Lieutenant H. G. Maxwell, were successful in overcoming the resistance offered and in punishing the Was. The future policy to be adopted in relation to these Wa States has not yet been finally settled by the Government of India. For the present, so long as they do not interfere with the Manglūn, they will be let alone.

8. The State of Hsipaw was judiciously administered by the Sawbwa with the aid of the Adviser, Captain Marrett, and financial equilibrium was attained at the close of the year. Substantial progress was effected in all directions and important administrative reforms were carried out. The advent of the railway through Hsumsai and Hsipaw will bring about important changes in the conditions under which those States are administered. There will doubtless be a great access of prosperity, development of agriculture, and an increase of population. This may render necessary the assimilation of the form of administration in some respect to that of settled districts.

9. North Hsinwi and South Hsinwi were on the whole successfully administered. The circles of the former State, which had been taken under the Superintendent's direct control, were restored to the Sawbwa, who has evinced a more loyal and intelligent spirit in public matters. The zeal of the South Hsinwi Chief and his able minister, Kham Soi, in the execution of useful public works merits commendation. The State of Tawngpeng was visited by the Superintendent, who remarks on the prosperity of this somewhat backward State. The execution of public works by the Chief and people indicates a very satisfactory advance.

10. The affairs of the States of Hsawngsup, Singaling Khampti, and Khampti Long were unimportant and call for no comment. Mōng Mit (Momeik) continued to be administered as a subdivision of the Ruby Mines district.

11. The amount of tribute due on account of the Southern Shan States, Rs. 2,04,950, was paid up in full within the financial year. In the Northern Shan States of the full tribute of Rs. 61,500 Rs. 6,900 was outstanding on the 31st March, but the whole amount was paid into treasury by the middle of May 1895.

12. Sir Frederic Fryer held a durbar at Mandalay in January 1896, at which the Northern Shan Chiefs were present either in person or by deputy. The principal object of the durbar was the presentation of the insignia of the Order of the Indian Empire to the Sawbwa of Hsipaw.

13. The record of the administration of the Chin Hills in charge of the Political Officer, Falam, is a very satisfactory one. Throughout the year the hills enjoyed peace. The process of disarmament, which had been successfully carried out in the north and south in previous years, was practically completed by the withdrawal of over 2,000 firearms from the powerful and numerous Tashon tribe and its feudatories. The surrender of these arms was secured without recourse to coercive measures, by the exercise of tact and management, and by a judicious and timely display of force. The total number of firearms withdrawn from the Chin tribes up to the close of the past year was 6,940.

The conduct of all the tribes was satisfactory. Only three serious crimes were reported and the year was entirely free from raids along the whole of the Chin frontier. The tribute, which amounted to the nominal sum of Rs. 17,302, was collected without difficulty. The growth of trade and intercourse between the Chins and the people of the plains is a satisfactory sign. The Chin Hills have been declared by proclamation to be a part of Burma and have been constituted a Scheduled District. A Regulation providing for their administration has been passed into law since the close of the year; but no important change has been made in the arrangements already in force. The Chiefs will be allowed to administer their affairs, so far as may be, in accordance with their own customs. The control of the Political Officer and his Assistants will be placed on a legal footing and they will be invested with powers to enable them to keep the peace and to exercise suitable supervision over the Chiefs.

14. The garrison of the Chin Hills, as in the preceding year, consisted of troops in the south and military police in the north. The Chief Commissioner has accepted the proposal of the Government of India to replace the troops in the Southern hills by a reduced

Police of Mogaung. The former was engaged throughout the greater part of the open season in enquiring into and settling disputes on the Chinese border. In dealing with these cases Mr. Hertz was associated with the Sawbwa of the Chinese Shan State of Nautien, who was deputed for the purpose by the Sub-Prefect of Momein. Many cases of feuds and quarrels between people on either side of the frontier were amicably arranged, and the Chinese officials showed a desire to assist as far as possible.

Mr. D. W. Rae was on tour in the Jade Mines tract. He came to a satisfactory arrangement with Kansia, the Duwa (Chief) of the Jade Mines, in respect of several matters which were awaiting settlement; but the question of the permanent treatment of this tract is still undecided.

The hill tracts of the Bhamo district were for the most part free from serious crime. North of the Taiping a cruel raid was committed by men from China on the village of Saingkin. This still awaits settlement. Towards the close of the season there were two raids on caravans on the eastern frontier of the Myitkyina district and several serious dacoities were committed in the neighbourhood of Nanyaseik, the centre of the newly opened Ruby Mines tract. But for these incidents the Kachin Hills were undisturbed. The ruby mines at Nanyaseik have been successfully started, and it has been found necessary to keep a Civil Officer with a detachment of police there throughout the year.

21. The Kachin Hill Tribes Regulation came into force on the 1st July 1895.

Kachin Hill Tribes Regulation. This Regulation legalizes the procedure of officers employed in the hills, but makes no important changes in the procedure previously in force. The Chief Commissioner visited Bhamo and Myitkyina during the year under review and took advantage of the opportunity to discuss with the local officers points of importance connected with administration in the hills. Orders were issued concerning the levy of tribute and steps were taken towards the abolition of tolls. Forest reserves are being arranged in some of the Kachin tracts. Care will be taken not in any way to hamper the Kachins or to impose on them burdensome restrictions.

II.—ADMINISTRATION OF THE LAND.

Surveys, Settlements, and Waste Lands (Lower Burma).

22. Party No. 7 of the Survey of India was employed in the Thaton, Pegu, and Rangoon Town districts. In the two former it proceeded with the Lower Burma Cadastral Survey programme and completed 105 square miles in Thaton and 464 square miles in the Pyuntaza subdivision of the Pegu district. In addition 564 square miles were topographically surveyed in Thaton. In Rangoon Town the work was a boundary survey under the Burma Boundaries Act, 1880. Three square miles have been surveyed on a scale of 50 feet, and 4 square miles on a scale of 100 feet to the inch. Advance traverse surveys extended over 630 square miles in Pegu and 13 square miles in Rangoon Town. And demarcation in advance of survey extended over 744 square miles.

23. Between the 1st December 1895 and the 31st May 1896 a local party surveyed 67 fisheries in the Tharrawaddy district. The holdings survey in Thongwa was finished and the party disbanded. Revision surveys were carried on in Tharrawaddy district from March to May 1896 in order to bring up to date work which the circle thugyis had neglected. In March 1896 a re-survey of the town of Prome was started.

24. Orders were passed in April 1896 on the long delayed report upon the settlement operations in Amherst and Thaton in the years 1892-94. The report for the year 1894-95 was also submitted shortly afterwards and the new rates were notified before the 1st July 1896. The area settled in the three years was 1,592 square miles, and the resulting increase of annual revenue was Rs. 1,71,077, being 28.8 per cent. above the old demand. The Settlement Officer was engaged during the year of report upon an area of 989 square miles in the Amherst and Thaton districts.

25. The supplementary survey dealt with 20,243 square miles as compared with 19,251 in 1894-95. Thongwa, Amherst, Mergui, and Thaton respectively contributed 257, 236, 175, and 324 square miles to the total increase. The total cost of the operations was Rs. 1,75,901; the average per square mile fell from Rs. 8-13-7 to Rs. 8-11-0 and per cultivated acre from 6.34 pies to 6.18 pies. The number of Superintendents and Probationers remained the same, but four additional Inspectors, making 61 in all, were entertained. The Inspectors checked 51 per cent. of the survey units into which the area is divided, while the Superintendents and Probationers checked 1,217 such units, being rather more than 10 per cent. The amount of attention devoted to checking by District, Subdivisional, and Township Officers was greater than in the preceding year. More attention was also paid to survey marks, of which there are 269,927 in the area under supplementary survey.

26. The total area of land recorded as sold amounted to 304,580 acres against 303,488 in the previous year. The Akyab district was the only one in which there was any real considerable change. In that district the mortality among plough-cattle forced many to sell and 21,462 acres changed hands against 18,631 acres in the previous year. In consequence of re-arrangement of boundaries the Pegu, Hanthawaddy, and Amherst districts exhibit considerable variations in figures. The practice of recording mortgages as sales for the better security of the money-lenders is now reported to be gaining ground in the Bassein district. The area mortgaged was recorded as 96,237 acres against 101,243 acres in the previous year, and 77,181 acres against 64,275 acres in 1894-95 were redeemed.

The area occupied by tenants in the portions of the Province for which statistics are available was 1,112,510 acres as compared with 994,325 acres so occupied in the preceding year. The average rent per acre rose from Rs. 6.67 to Rs. 6.88. The more careful application of the rules concerning the fallow

rate has on the one hand deterred money-lenders and traders from acquiring land and on the other has impelled them to seek tenants for such land as they hold already. As uncropped land belonging to an absentee landlord is now assessed to full rates of revenue instead of to the fallow rate, it is not profitable for money-lenders and traders to hold large areas of land and speculate for a rise in price. The number of tenants whose period of occupancy exceeded five years fell from 9,779 to 8,532. The highest average rent per acre was Rs. 15.78 in the Thayetmyo township of the Thayetmyo district and the lowest was Rs. 2.86 in the Thagaya township of the Toungoo district.

27. One grant under the old Waste Land Rules was surrendered and one was resumed for failure to pay revenue. Both these were in the Akyab district. A portion of a third grant in the Sandoway district was surrendered. Thus the number of existing grants fell to 100 and the area under such grants to 155,461 acres. Of nine grants still unassessed, five do not become liable to revenue and four have not yet become liable.

28. Although the area granted for cultivation under the Land Revenue Rules rose from 46,476 to 70,150 acres, it has not yet reached the figures of 1892-93 or 1893-94. In the Toungoo district 14,868 acres were granted on special terms to Jai Prakash Lal, Rai Bahadur, in consideration of his undertaking to introduce cultivating families from Bihar and the North-Western Provinces. The remaining grants were mostly in the deltaic districts. The decrease in area was due to the greater care exercised in disposing of land and to the endeavours made to check acquisition by mere speculators. A clause prohibiting transfer during the period of exemption from revenue has been introduced in many deeds of grant for this latter purpose. In Thóngwa 22,678, in Bassein 2,477, and in Myaungmya 9,101 acres were granted.

29. In 1895-96 the area granted for religious purposes was 87 acres, distributed over 183 grants. In most instances these grants were for *theins* or ordination chapels, which, according to Buddhist ideas, must be formally freed from liability to tax. A long-standing occupation of certain land in Rangoon was formally recognized during the year of report, and in consequence the total value of the land granted for religious purposes stood at the unusually high figure of Rs. 24,141. For public purposes 26 grants covering 8 acres and valued at Rs. 848 were made.

Surveys, Settlements, and Waste Lands (Upper Burma).

30. Survey Party No. 12 of the Survey of India having left Burma, Party No. 5 was somewhat strengthened and completed in 1895-96 the detail survey on the 16 inches to 1 mile scale of 2,104 square miles in the Katha, Yamèthin, Myingyan, Shwebo, and Upper Chindwin districts at an average cost of Rs. 89 per square mile. Advance traverses covered 870 square miles in the Katha, Upper Chindwin, and Myingyan districts at an average cost of Rs. 62 per square mile. Yamèthin and Shwebo districts are now ripe for settlement.

31. Imperial Survey Party No. 11 continued the topographical survey of the Southern Shan States on the scale of 1 inch to 1 mile. It completed 1,548 square miles in detail and triangulated 1,830 square miles. Party No. 21 surveyed in detail 899 square miles in the Northern Shan States and triangulated 3,946 square miles. Detachments from this party made reconnaissance surveys on the scale of 1 inch to 4 miles of 2,796 square miles in the Myitkyina district and 2,283 square miles in the trans-Salween States. A Surveyor from this Party also completed the survey work connected with the Anglo-Siamese Boundary Commission. The expenditure of No. 11 Party was Rs. 90,372 and of No. 21 Party Rs. 81,712.

32. No. 24 Party continued the principal triangulation of the Upper Province along the parallel of 25 degrees north latitude through the Katha and Upper Chindwin dis-

tricts. The object was to enable No. 3 Cadastral Party to connect its work with the stations of the great Trigonometrical Survey. Eventually the triangulation will be connected with that of the Manipur series. The expenditure of the year was Rs. 23,498.

33. The settlement parties in the Minbu and Sagaing districts continued their operations throughout the year. Progress was retarded by the death of one Settlement Officer and the invaliding of the other. In Katha district the enquiry into certain land tenancy was resumed in December 1895 and went on till March. In the Meiktila district holding-marking and tenure-recording were completed.

34. The demarcation of house-sites and holdings in Mandalay Town was started soon after the occupation of Upper Burma, but the work is not yet finished. Out of 638 blocks 325 blocks had been done before the year of report. By the appointment of a special officer 46 blocks were disposed of in 1895-96 and 267 remain to be dealt with.

35. In the Katha and Meiktila districts the operations of holding-marking brought to light serious errors in survey, and a detachment from No. 3 Party of the Imperial Survey Department had to be sent to revise the maps. A local party began in January the re-survey of 55 square miles of the Paukmyaing township of the Kyauksè district, in which cultivation has much extended since the original survey. Up to the end of the year 875 square miles had been finished.

36. The work of the Land Records Department affected 2,534 square miles, being 1,093 more than in the preceding year, but of this area only 679 square miles in Mandalay and 549 square miles in Kyauksè were within the scope of supplementary survey, if that term be applied, as in Lower Burma, to operations after settlement. In the remaining districts the Land Records Officers either aided the Settlement Officer, as in Minbu and Sagaing, by keeping the survey maps up to date and recording certain statistics, or, as in Shwebo, Meiktila, and Yamèthin, filled the gap between cadastral survey and settlement by similar work. In the Mandalay district they also re-surveyed certain valuable garden lands, demarcated 64 fisheries, and aided in the preparation or check of statements connected with settlement, *thathameda*, and irrigation. The cost per square mile of supplementary survey operations was Rs. 35 in Mandalay and Rs. 52 in Kyauksè.

37. Leases of waste land for cultivation aggregated 9,806 acres in the year of report. The majority of cultivators prefer to do without leases. In the Bhamo district 253 acres were leased for coffee cultivation. In the Magwe district 4,371 acres were leased to Chin communities. Speculative applications for leases in the neighbourhood of the proposed Môn canal, Minbu district, were rejected.

III.—PROTECTION.

Legislation.

Acts of the Legislative Council.

38. The following Acts affecting Burma were passed during the year:—

1895.

- XIII.—An Act to amend sections 632 and 652 of the Code of Civil Procedure.
- XIV.—An Act to make better provision for the regulation of pilgrim ships (The Pilgrim Ships Act, 1895).
- XV.—An Act to explain the Transfer of Property Act, 1882, so far as relates to grants from the Crown, and to remove certain doubts as to the powers of the Crown in relation to such grants (The Crown Grants Act, 1895).
- XVIII.—An Act to amend the Lower Burma Village Act, 1889, and the Lower Burma Towns Act, 1892.
- XX.—An Act to incapacitate *ex-King* Thebaw from binding himself by contract so as to give rise to any enforceable pecuniary obligation and to provide for an inquiry into his present state of indebtedness (*Ex-King* Thebaw's Act, 1895).
- XXI.—An Act to amend the Upper Burma Laws Act, 1886, and the Shan States Act, 1888.

1896.

- I.—An Act to amend the Indian Emigration Act, 1883.
 - II.—An Act to provide for the imposition and lev of certain duties on cotton goods (The Cotton Duties Act, 1896).
 - III.—An Act to amend the Indian Tariff Act, 1894.
 - IV.—An Act to amend the Indian Ports Act, 1889.
 - V.—An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.
 - VI.—An Act to amend the Indian Penal Code.
 - VIII.—An Act to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses (The Inland Bonded Warehouses Act, 1896).
 - IX.—An Act to amend the Indian Railways Act, 1890.
 - X.—An Act to amend the Indian Volunteers Act, 1869.
 - XI.—An Act to amend the Legal Practitioners Act, 1879.
 - XII.—An Act to amend the law relating to the Excise revenue in force in Northern India, Burma and Coorg (The Excise Act, 1895).
 - XIII.—An Act to amend the Code of Criminal Procedure, 1882.
- Of these, Acts XVIII and XXI of 1895 apply exclusively to Burma.

Regulations.

39. The following Regulations applying to Upper Burma were enacted during the year:—

1895.

- II.—A Regulation to amend the Upper Burma Land and Revenue Regulation, 1889.
- V.—A Regulation to amend the Upper Burma Criminal Justice Regulation, 1892.

1896.

- I.—A Regulation to amend the law relating to Civil Courts and the administration of Civil Justice in Upper Burma (The Upper Burma Civil Courts Regulation, 1896).

II.—A Regulation to amend the law for the suppression of crime on the frontiers of Upper Burma and the Hill District of Arakan.

Extension of other enactments by notification. 40. The following enactments were extended to Upper Burma (exclusive of the Shan States) :—

- Act V of 1893, to legalize in certain cases the execution within British India of capital sentences which have been passed by British Courts exercising jurisdiction in or with respect to territory beyond the limits of British India.
 Act III of 1895, Amending the Indian Penal Code, Act VI of 1884, and the Indian Post Office Act, 1866.
 Act IV of 1895, Amending the Code of Criminal Procedure, 1882.
 Act XII of 1895, The Indian Companies (Memorandum of Association) Act.

A formal notification was also published purporting to bring the Police Act (V of 1861), with all subsequent amendments, into force in Upper Burma. The main Act was already in force in Upper Burma, having been included in the second schedule of the Upper Burma Laws Act, 1886.

The following list shows the enactments which were extended during the year to the Shan States :—

- | | | |
|--|---|--|
| <p>Bengal Regulation III of 1818, State Prisoners.
 Act XVIII of 1850, Protection of Judicial Officers.
 Act XXXIV of 1850, State Prisoners.
 Act III of 1858, State Prisoners.
 Act V of 1861, Police.
 Act V of 1869 as amended by Act XII of 1894. Articles of War.
 Act II of 1874 as amended by Acts I of 1879, IX of 1881, and II of 1890. Administrator-General.
 Act V of 1875, Unattested sepoy.</p> | } | <p>So much as was in force in any part of Upper Burma on the 11th July 1895.</p> |
| <p>Act XXI of 1879, Foreign Jurisdiction and Extradition. Extent—sections 14 and 19 and so much of sections 15—18 (both inclusive) as have reference to section 14.
 Act XV of 1887, Military Police. Extent—the whole, except sub-sections (2) and (3) of section 1 and section 2.
 Act XII of 1891, Repealing and Amending Acts. Extent—so far as it may be applicable.
 Regulation VI of 1887 as amended by Act VIII of 1890 (Forests). Extent—so much as was in force in any part of Upper Burma on 11th July 1895.
 Act XV of 1872 as amended by Act VI of 1886. Indian Christian Marriage. The whole Act except Part VI was extended to the Shan States except those on the west of the Irrawaddy River.</p> | } | <p>So much as was in force in any part of Upper Burma on the 16th December 1895 was extended to the civil station of Taunggyi in the State of Yawnghe.</p> |
| <p>Act III of 1867, to provide for the punishment of public gambling and the keeping of common gaming-houses, and the Burma Gaming Act XVI of 1884.
 Act I of 1871, Cattle Trespass.
 Act XXII of 1881, Excise.</p> | } | <p>So much as was in force in any part of Upper Burma on the 16th December 1895 was extended to the civil station of Taunggyi in the State of Yawnghe.</p> |
- Regulation IX of 1887, Upper Burma Frontier Crossing and Disturbed Districts (with certain modifications).

The Kachin Hill Tribes Regulation, I of 1895, was extended to all the hill tracts in the Bhamo, Myitkyina, and Katha districts, the State of North Hsinwi, and the State of Mōng Mit, with its dependency Mōng Lāng. It applies to the Kachin and Yawyin tribes in those localities.

Police.

41. The reorganization of both civil and military police in respect of their distribution by districts and battalions had been practically completed in the previous year. In the year

General results.

under review some further changes were made, principally on account of alterations in district limits. The training school and beat patrol systems were in full working order. Increased attention was paid to the preventive provisions of the law, to the application of the village enactments, and to enlisting the sympathies of the law-abiding section of the country on the side of order. Several proposals for the improvement of the police system were under consideration and were advanced some steps towards development. Among these may be mentioned the investigation into the state of the Rangoon police and the consideration of measures for its improvement, and the preparation of plans for the introduction of the Bertillon system of anthropometry and for the establishment of a special detective force. Among the satisfactory features of the year's record are the marked decrease of violent crimes and the absence of any formidable organized gangs of dacoits.

42. The total sanctioned civil police force of the Province numbered 13,744 men at the close of the year under review as compared

Strength and constitution of the civil police force.

with 14,201 at the end of the previous year. A considerable reduction was effected in Thayetmyo, where the large force required when it was a frontier district is no longer necessary. In Akyab the strength of the civil police was reduced simultaneously with a corresponding addition to the military police. In Sandoway and Hanthawaddy substantial additions to the strength of the force were sanctioned. The freedom of Upper Burma from serious crime justified the reduction of the force in several districts. Notwithstanding the net reduction in the strength of the force, there was an increase of Rs. 1,10,773 in its cost. The total cost in the past year (inclusive of the cost of the Railway police) was Rs. 35,72,180 as compared with Rs. 34,61,407 in the previous year. The long-deferred increase to the pay of the lower grades of Assistant Superintendents, which was sanctioned with effect from the 1st October 1895, accounts for part of this increase. But it is mainly due to the fact that some of the increases sanctioned for Lower Burma districts in the previous year did not come into full effect till the year of report, while some of the reductions more recently sanctioned were not carried out till late in the year.

43. There are indications that service in the police force is becoming more popular and that discipline is improving. The increase in the number of officers and men who left the

Composition and recruitment of the force.

force on pension or gratuity is a healthy feature. Resignations were more numerous than in the preceding year, doubtless on account of the reduction of strength in several districts. But the number of deserters diminished. Many Superintendents still find it difficult to obtain suitable recruits and complain that the pay of the lower grades is insufficient, but especially in the plain country the Chief Commissioner is satisfied that failure to obtain recruits is to some extent at least due to shortcomings on the part of recruiting officers. It is satisfactory to observe that the force of the whole province was only 4.5 per cent. under strength at the close of the year, while at the beginning the vacancies amounted to 7.5 per cent. of the sanctioned strength. The Chin police in the Pakokku district are reported to be making good progress, but those in Minbu are said to be useless. Kachins were enlisted in Bhamo and Myitkyina. Opinions differ as to their qualifications for police work and the experiment has not yet had a sufficient trial.

44. The conduct of the force appears to have been better than in the previous year. There was a substantial decrease in the

Conduct of the civil police force.

number of punishments, and, though departmental rewards decreased, more rewards were given by Judicial Officers. No inference of value can be drawn from the mere enumeration of punishments and rewards. The decrease in the number of judicial punishments is satisfactory.

45. Some progress has been made in the training of the police at the district training schools. In most districts proper accommodation has been provided for men brought in for training, and the school was in working order during the whole or part of the year. The number of men trained in Lower Burma was 1,778 out of a total of 3,930 who were liable to undergo training, while in Upper Burma these numbers were 4,012 and 5,313 respectively. It is not to be expected that in every district every man who ought by rule to be trained will be put through the course during the year. Temporary emergencies will occur to prevent men being called in, and at times the force will be under strength.

46. The beat patrol system is another comparatively recent institution which is now satisfactorily established. There is a general consensus of opinion among all officers who have reported or commented on the police work of the past year that the system is efficient and useful. Apart from cases in which individual beat constables have done good work in arresting criminals and bringing crimes to light, the system is of use in enabling a watch to be kept over bad characters and in keeping the police in touch with the people.

47. The expenditure on police buildings amounted to Rs. 5,32,348 as compared with Rs. 3,99,077 in the preceding year. The increased expenditure was mainly incurred in Upper Burma, where the outlay on original works was more by nearly Rs. 1,20,000 than in the year 1894. The plan of housing the police in cottages built by themselves at moderate cost with materials provided by Government was introduced in many districts. The weight of opinion is in favour of this plan, which has been definitely prescribed and is being put into effect as opportunity occurs.

48. Notwithstanding an increase in the number of cases under Class VI, *Special and Local Laws*, there was a satisfactory decrease in the total number of true cases of cognizable crime reported. The number of cases was 51,270 in 1894 and 49,831 in the year under review. The following table shows the distribution of cognizable crime according to classes in the two years in Lower Burma and Upper Burma respectively:—

<i>Lower Burma.</i>						1894.	1895.
Class I	...	...	...	...	...	283	353
Class II	...	...	...	...	...	3,365	3,277
Class III	...	...	...	...	...	3,318	2,544
Class IV	...	...	...	...	...	177	136
Class V	...	...	...	...	...	14,804	13,970
Class VI	...	...	...	...	...	7,895	8,365
Total						39,853	38,640

<i>Upper Burma.</i>						1894.	1895.
Class I	...	...	...	...	...	122	82
Class II	...	...	...	...	...	737	710
Class III	...	...	...	...	...	764	643
Class IV	...	...	...	...	...	76	88
Class V	...	...	...	...	...	5,317	4,874
Class VI	...	...	...	...	...	4,396	6,794
Total						11,437	11,191

Comparison with the results in previous years in Pegu, Toungoo, Amherst, and Hanthawaddy is rendered difficult by the changes effected in the limits of those districts during the year under review. The districts in which there was a decrease in the volume of crime are Akyab, the Arakan Hill Tracts, Kyaukpyu, Sandoway, Prome, Thongwa, Bassein, Henzada, Moulmein Town, Tavoy, Salween, Thayetmyo, Minbu, Magwe, Mandalay, Katha, the Ruby Mines, Saganing, the Upper Chindwin, and Kyaukse. In other districts, exclusive of the four above men-

tioned, there was an increase. The percentage of cases ending in conviction to true cases reported (exclusive of Class VI, which contains a large number of petty cases) was 41 as compared with 39 in the previous year. In all classes taken together the percentage was 59 as compared with 57. There was a slight improvement in the proportion of persons convicted to persons sent up for trial, the percentage being 69 in 1894 and 72 in the past year. The number of false cases increased from 1,637 to 2,055.

49. The problem of the prevention of violent crime is always one of extreme difficulty in this province. The figures of the past year appear to indicate that in most districts of Upper Burma the problem has practically been solved. In Lower Burma also there was a marked decrease in crimes of the more serious descriptions. But in the delta districts of the Pegu and Irrawaddy divisions violent crimes were still far too numerous. The total number of violent crimes, which include homicides, dacoities, robberies, and the more serious forms of housebreaking, fell from 1,230 in 1894 to 951 in the past year.

The following table shows the number of crimes of each of these classes during the past three years:—

<i>Lower Burma.</i>				
		1893.	1894.	1895.
Murder by dacoits	...	7	18	18
Murder by robbers	...	11	16	4
Murder by poison	...	2	2	3
Other murders	...	148	206	177
Attempts at murder	...	12	24	23
Culpable homicide	...	46	60	54
Dacoity	...	153	223	134
Preparation and assembly for dacoity	...	1	7	2
Robbery with hurt	...	103	110	105
Other robberies	...	105	234	189
Housebreaking	...	13	34	15
Total	...	661	934	724

<i>Upper Burma.</i>				
		1893.	1894.	1895.
Murder by dacoits	...	8	7	5
Murder by robbers	...	5	7	8
Murder by poison	...	1	3	1
Other murders	...	54	55	57
Attempts at murder	...	3	3	4
Culpable homicide	...	5	6	13
Dacoity	...	73	57	28
Preparation and assembly for dacoity	...	1	3	1
Robbery with hurt	...	41	31	44
Other robberies	...	100	113	65
Housebreaking	...	13	11	1
Total	...	304	296	227
Total for Province	...	965	1,230	951

The number of murders, though less than in the previous year, was still very large. The use of clasp-knives and other deadly weapons continues to prevail. The power of regulating *pwès*, which has recently been conferred, should be effectual, to some extent, in checking serious crimes of this nature. The number of dacoities of all kinds fell from 305 to 185; of robberies from 511 to 415; murders, other than those committed by robbers or dacoits, also fell from 266 to 238. The districts where, apart from comparison with the previous year, the number of crimes of the description dealt with in this paragraph was high are Tharrawaddy (82), Hanthawaddy (49), Bassein (45), Henzada (43), Thongwa (38), Myaungmya (31), Amherst (30), Mandalay (29), Prome (26), Pegu (24), Thayetmyo (22), and Yamethin (19). The list includes all the districts of Irrawaddy and of Pegu (except Rangoon) and only two districts in Upper Burma. Rangoon is conspicuous for a marked growth in housebreaking. The local officers are fully aware of the serious evil to be anticipated from the spread of crime of

this kind, and it is hoped that the measures adopted, especially the establishment of more efficient patrols, will effectively check the outburst.

The most prominent incident of the year was the capture of the notable dacoit leader Nga Cho, his two sons, and several of their followers. The result has been the practical cessation of serious crime in Myingyan. In the Ruby Mines the seven dacoities which occurred were committed in quick succession in the first two months of the year by a band of dacoits from the neighbouring Shan State of Mōng Lōng. Since then the district has been almost entirely free from crime. In Katha (except one murder) there were no violent crimes throughout the year, a result which is mainly due to the energy and personal influence of the late Mr. Soppitt. In Thayetmyo almost all the violent crimes recorded were committed in the first six or seven months of the year. In Pakōkku the capture of a noted dacoit leader named Nga Tōk was an important event. In the districts of the Irrawaddy division, although the number of crimes was large, there was a satisfactory decrease. The state of these districts attracted the Chief Commissioner's attention during the year. Sir Frederic Fryer visited Myaungmya and Bassein and discussed with the local officers the means of dealing with violent crimes. The results of the measures which were taken are satisfactory, and the success which has been obtained in the Irrawaddy division is an encouraging feature in the record of the year. In Pegu the vigorous administration of Mr. Porter and Mr. Chisholm was attended by the best results. Even in Hanthawaddy, where crime of a serious type was prevalent, notwithstanding the addition of the Kyauktan subdivision to the area of the district the number of violent crimes was less than in the preceding year. In Tharrawaddy, though the number of crimes was large, the crimes were not of a very serious type, being principally petty highway robberies. There were no dacoities in this district during the last five months of the year. Throughout the year there were no formidable organized gangs except that of Nga Cho already mentioned. The result of police working in violent crimes is not satisfactory. But the percentage of cases ending in conviction to true cases reported was 46 as compared with 41 in the previous year. The only district in which the result was really good was Shwegyin with a percentage of 70. In Yamèthin and Meiktila the increase of violent crime, which is ascribed to the influx of natives of India, requires careful watching. One of the most serious crimes of the year, the murder of the guard of a train by dacoits, was committed in the Yamèthin district. The persons who are believed to have committed this crime were sent up for trial, but the proceedings ended in an acquittal on appeal.

The use of firearms in violent crimes was reported in 127 cases as compared with 181 in the previous year. The decrease is satisfactory, but the use of firearms is still too frequent. The number of cases under the Arms Act increased from 364 in 1894 to 455 in the year under review. Six hundred and fifty-one firearms were seized or surrendered, and the number of licensed guns was largely reduced.

50. Next to violent crime the most serious form of crime in this Province is cattle-theft. There was a decrease in the number of cattle-thefts, the totals for the two years being 3,714 and 3,473 respectively. This form of crime was prevalent in Bassein and Henzada, but it attained more serious proportions in Tharrawaddy, Hanthawaddy, Pegu, Prome, and Amherst. In Thayetmyo, where the number was very large in 1894, there was a very satisfactory decrease of 226 cases. In Prome also there was a decrease of 157 cases, which is ascribed to the systematic working of the Track Law. In Amherst there were 242 cases, the number being almost the same as in the previous year. It is probable that the increase in Tharrawaddy is partly due to more careful reporting and also to losses by straying being reported as thefts; but even these circumstances do not explain the large aggregate number of cases. Judged by the test of the percentage of convictions to true cases of cattle-theft reported, the work of the police was indifferent. In what may be termed the affected districts the highest percentage of convictions was 45. In Amherst the percentage (12) of convictions was especially poor. It should, however, be remarked that more than half the cattle stolen were recovered. Ord-

nary thefts present no features of interest. The number decreased by 1,058 as compared with the figures of last year. Offences under the Opium and Excise Law were more numerous than in the previous year. There was also an increase of prosecutions under the Gaming Act.

51. Increased activity was displayed in the working of the preventive sections of the Code of Criminal Procedure. The number of persons called upon to show cause why they should not furnish security increased from 3,909 in 1894 to 4,361 in the past year, and the number of persons ordered to furnish security from 3,079 to 3,411. The percentage of successful proceedings was slightly less satisfactory than in the previous year.

52. In Lower Burma the advantages of a judicious use of the provisions of the Village Act are scarcely sufficiently appreciated. Officers who served in Upper Burma in the early years after the annexation are aware of the effect with which the Village Regulation was enforced. In Upper Burma the Regulation was and is a recognized part of the administrative machine, and to its use may be ascribed, in no small measure, the peace which Upper Burma now enjoys. In Lower Burma there appears to be a tendency to regard the Village Act as an instrument to which recourse should be had only in the last extremity. The power to fine villages, to deport the relations of outlaws, to check the movements of criminals, and to require the co-operation of the people in measures of self-protection, should be constantly in the minds of District Officers in dealing with crime. Again, there appears to be a certain reluctance to propose the imposition of punitive police on disturbed tracts. It is clearly unjust that the mass of the people should be burdened with the cost of police who have to be entertained on account of the lawlessness or criminal apathy of the inhabitants of a particular locality. The necessity for a more extended use of these provisions in such cases has been impressed on the local officers.

53. The Railway police force, which now has to deal with 834 miles of line, was strengthened by the addition of nine men. Since the close of the year further additions have been made to provide for men in training, recruits, and absentees. There was a very satisfactory decrease in the number of crimes reported. This may be ascribed to a change made during the year in the system of travelling patrols and to the arrangements for the co-operation of the District and Railway police.

54. The sanctioned strength of the military police in Upper and Lower Burma was not materially altered during the year. It consisted in Upper Burma of 12,091 and in Lower Burma of 3,537 men, including 17 men sanctioned during the year as a Railway guard. In Lower Burma the force was nearly up to strength at the close of the year, but in Upper Burma there were 518 vacancies. The number of British officers was increased by the addition of two Assistant Commandants for the Chin Hills. The cost of the force in each of the past two years was as follows:—

	1894.	1895.
	Rs.	Rs.
Upper Burma	36,42,084	32,10,205
Lower Burma	8,70,023	8,34,049
Total	45,12,107	40,44,254

One company was transferred from the Katha to the Ruby Mines Battalion during the year, and certain alterations were made in the local distribution of the Lower Burma Battalions. But no changes of organization were made. The result of the re-distribution of the force in Lower Burma and of the additional calls made on the military police is that it has been found impossible to supply the obligatory posts without a substantial addition to the force. Application has therefore been made for the addition of two more companies of military police for Lower Burma, the cost of which will be more than covered by a reduction in Upper Burma. The com-

position of the force remained unaltered. In the Ruby Mines the experiment of enlisting Panthays has not been entirely successful; but it is hoped that an extension of the field of enlistment may produce better results. A suggestion for the employment of Kachins as military police has been put forward, and since the close of the year the experimental enlistment of Kachins in the Bhamo Battalion has been sanctioned. In Lower Burma much attention has been paid to the enlistment of Karens in the Toungoo or Karen Battalion. The late Adjutant, Captain R. J. R. Brown, and his successor, Captain Neville Campbell, have enlisted the help of the elders of the Karens with very advantageous results as regards recruitment. The number of Karens in the battalion is increasing, and at the present time amounts to six full companies. There are, besides, three companies of Karens in the Ruby Mines Battalion. Captain Campbell reports that he could easily raise 1,000 Karens if he could find suitable Native Officers in sufficient numbers. There is thus a good prospect that the Karen Battalion will before long justify its name and consist entirely of Karens.

55. The health of the military police in Lower Burma was fairly good during the year. In Upper Burma the military police suffered in health in the frontier districts. But the statistics do not differ materially from those of previous years. The health of the men at Myitkyina is said to have been seriously affected by the deterioration of the rations in the wet season. Steps are being taken to mitigate what is doubtless a remediable evil, and it should disappear when the Mu Valley railway reaches Myitkyina. In Lower Burma the conduct of the force appears to have been scarcely so good as in the previous year and some complaints of the discipline and tone of detachments in certain districts have been placed on record. The number of resignations and desertions was large and the number and percentage of departmental punishments increased. It is doubtless the case that the military police in Lower Burma, distributed as they are in a number of small detachments, require much skilled supervision to preserve their discipline and efficiency. Proposals for attaching two additional officers to the Lower Burma military police for this purpose are under consideration. In Upper Burma all the Commissioners bear testimony to the general good conduct of the military police. The operations carried out during the year were almost entirely peaceful; but the work was as usual efficiently performed.

Health and conduct.

56. The Department of Police Supply and Clothing was administered on the same footing and with the same establishment as in former years. The total expenditure incurred on the supply of rations to the military police in Upper Burma on account of the year under review was Rs. 10,06,716. This figure shows a decrease of about Rs. 30,000 on the gross expenditure of 1894-95. A monthly average of 10,964 men was rationed as compared with 11,134 in 1894-95. The deductions from the pay of the force show a corresponding decrease. By subtracting the amount of the deductions from the total expenditure, a true criterion of the cost of the department is obtained. It is found that the net expenditure so arrived at amounted to Rs. 3,99,214 against Rs. 4,10,561 in the previous year. There appears to have been an increase in the total cost of carriage. The Inspector-General of Police has given this matter much attention and every endeavour is being made to ensure still further economy. The value of rations lost or damaged fell from Rs. 16,660 in 1894-95 to Rs. 9,300 in the year under review.

Supply and clothing.

57. Reported offences in 1895 amounted to 55,653, and of these 53,268 were classed as true and 47,842 were brought to trial. The increase as compared with the previous year is confined to offences under "Special and Local Laws." As regards offences under the Penal Code there was a substantial diminution, which enabled the police and magistrates to devote more attention to the detection and punishment of minor offences. The more serious crimes, including dacoities, robberies and murders, fell off considerably, and there were also fewer cattle-thefts. An unsatisfactory feature in the returns was the continued increase in cases of grievous hurt. Exclusive of Rangoon cases, the number has risen from 341 in 1886

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to 638 in 1895, and in nearly every one of the intervening years the number exceeded that of the preceding year. The attention of District Officers has been directed to the necessity of stringent punishment in stabbing cases, which are most common in the Prome district.

58. The aggregate number of cases disposed of by the Courts was 47,412, or 1,382 more than in 1894. The number of persons

Work of the Courts.

accused was 74,692, and of these 44,930 were convicted. The increase of work was borne chiefly by the Honorary Magistrates, before whom 9,803 cases were disposed of, an increase of 10.3 per cent. as compared with the previous year. More than two-thirds of the 9,803 cases were disposed of by the Rangoon Bench. The increase in the work of the honorary tribunals corresponds with the increase in prosecutions under Municipal and other Special and Local Laws already referred to. The number of persons whose cases were disposed of by District Magistrates under their special powers (section 34, Code of Criminal Procedure) increased from 749 to 880, while the Sessions Courts disposed of only 652 cases, or 53 less than in 1894. The average duration of cases disposed of outside Rangoon was 11 days, or one day more than the average period of duration in 1894. The increase is partly ascribed to the heavy duties of the Magistrates in revenue and administrative work, the new system of revenue collection by the agency of village headmen being specially mentioned as imposing extra work on judicial officers. The general percentage of convictions in magisterial courts increased from 60.64 to 61.76, and the improvement was widespread. Outside Rangoon the number of persons against whom proceedings were taken under the preventive sections of the Code of Criminal Procedure rose from 3,631 to 4,017, and security was demanded from 2,955 persons, of whom 2,147 failed to furnish it and in default were sent to jail.

59. The criminal courts outside Rangoon awarded 31,922 punishments, or about 2,000 more than the corresponding number in 1894. A material decrease is noticeable in the

Sentences.

number of whippings in lieu of other punishment, and the proportion of cases in which whipping might have been, but was not, inflicted increased (for the whole of Lower Burma) from 74 to 80 per cent. Sentences of simple imprisonment and short sentences of rigorous imprisonment increased considerably. The Chief Commissioner has pointed out that sentences of whipping should be passed more frequently.

60. Of the 7,621 punishments inflicted by the Rangoon Honorary Magistrates, all except eight were fines, and Rs. 18,397 were realized out of Rs. 19,741 imposed. The aggregate

Fines.

amount of fines imposed in Lower Burma was Rs. 3,84,735, of which Rs. 3,06,456 were realized. Both amounts are higher than in 1894, and the proportion of fines realized was the same in both years. The average fine was Rs. 13, or one rupee higher than in 1894. The proportion of realizations was highest in the Honorary Magistrates' Courts.

61. Transportations fell from 378 to 320 in number and sentences of imprisonment above seven years from 41 to 27. On the

Capital sentences, transportation and imprisonment.

other hand, terms of imprisonment for periods varying from two to seven years increased from 639 to 860, the increase corresponding with the increase in the number of cases disposed of by District Magistrates under section 34 of the Code of Criminal Procedure. Capital sentences were passed in 55 cases as compared with 59 in the previous year, but the judicial Commissioner confirmed 40 of the sentences in 1895, whereas only 32 were confirmed in 1894. The Recorder, as a Court of Session and as a High Court, imposed 31 sentences of imprisonment, only two of which were for more than seven years.

62. Only 437 cases were committed for trial outside Rangoon as compared with 517 in 1894, and the Sessions Courts disposed

Sessions Courts.

of the cases of only 656 persons, or 322 less than in that year. A marked improvement is noticeable in the proportion of convictions, especially in the Pegu and Irrawaddy divisions, the two heaviest Sessions divisions in the Province. The general percentage of convictions in cases tried by

Sessions Courts rose from 51·23 to 68·51. In the Irrawaddy Sessions Court the percentage was 74·22. There was a distinct improvement also (from 83·59 to 88·53 per cent.) in the number of persons whose sentences were confirmed by Sessions Courts on reference under sections 34 and 123 of the Code of Criminal Procedure. In the Moulmein sessions trials the percentage was abnormally low (43·64). The average duration of sessions trials was 52 days, or three days less than in 1894. Sessions Judges have been informed that cases should be more promptly disposed of. The number of persons tried by the Recorder rose from 59 to 63 and the percentage of convictions from 37 to 57.

63. The appellate work of District Magistrates increased, while that of the Sessions Courts was lighter than in the previous year. The aggregate number of appeals from the decisions of Courts subordinate to the Judicial Commissioner rose from 5,316 to 5,452. Appeals to the Pegu Sessions Court fell off, but the number (1,376) was still, as in previous years, much higher than in any other Appellate Court, and the number of appellants whose cases were disposed of was nearly as great as in 1894. The jurisdiction of the Moulmein Sessions Court was extended and the number of appeals disposed of in that Court accordingly rose from 53 to 195. The proportion of sentences with which the Appellate Courts declined to interfere rose from 75·78 to 77·80. The number of appeals to the Judicial Commissioner rose from 452 to 519, and he interfered with the Lower Courts' orders in the cases of less than 13 per cent. of the persons who preferred appeals to his Court as compared with nearly 21 per cent. in 1894. Fewer cases were examined in revision by Sessions Judges and more by District Magistrates. The amount of revisional work performed in the Tenasserim division both by Sessions Judges and District Magistrates is considered to have been inadequate. The Magistrates in that division disposed of 7,296 cases, and only 420 were examined in revision. The Judicial Commissioner himself examined in revision 1,041 cases and altered the Lower Courts' orders in about one-fourth of the cases examined, a proportion rather higher than that of 1894. In Rangoon the Recorder had 217 appeals to deal with, nearly the same number as in 1894. He abstained from interference in the cases of 198 out of 263 persons whose appeals were disposed of. Twelve appeals to the Special Court were all rejected.

Criminal Justice (Upper Burma).

64. In Upper Burma reported cases were 16,973 in number, or 608 more than in the previous year. But the increase, as in Lower Burma, was entirely due to greater activity in prosecuting offences under the Municipal, Gambling, Forest, Excise, and other special and local enactments, under which the number of reported offences was 877 more than in the year 1894. Dacoities and robberies continued to decrease. But, as in Lower Burma, the persistent increase in cases of grievous hurt is a blemish on the year's record. Cases of this kind have steadily risen in number since 1892.

65. There were 24,558 persons under trial, or 1,349 more than in the previous year. Of those whose cases were actually disposed of, about 35 per cent were acquitted or discharged, or were allowed to compound their offences; and, if compounded cases are excluded, the proportion of unsuccessful prosecutions falls to 29 per cent. These statistics show an improvement on those of previous years. Summary procedure was followed in 17·51 per cent. of the cases tried, the proportion being almost exactly the same as in Lower Burma. The great bulk of the summary cases were heard by the Mandalay Honorary Magistrates. While District Magistrates tried fewer cases than in 1894, the number of trials in the Sessions Courts increased considerably. The increase in sessions work was perhaps due to the committal to sessions of persons whose cases could properly have been disposed of by District Magistrates under their special powers. District Magistrates, under their special powers, tried 206 persons, of whom they acquitted or discharged only 28. But 16 more had their sentences reversed or modified by the Sessions Judges on reference under section 34 of the Code of Criminal Procedure, or by the Judicial Com-

missioner on appeal. The proportion of convictions is much higher than in the District Magistrates' Courts in Lower Burma. Although serious crime diminished, 136 cases were committed to sessions as compared with only 85 and 87 cases respectively in the years 1894 and 1893. The Sessions Courts tried altogether 283 persons, of whom they convicted nearly 69 per cent. The proportion of convictions is less than that of the previous year and the average duration of the trials was 51 days, nearly as long as in Lower Burma. The duration was greatest in the Central and Southern divisions.

66. Out of 15,135 persons sentenced by Magistrates, 11,749 or 77.53 per cent. were fined, the corresponding percentage for 1894 being only 71.21. The average fine was slightly less than in the previous year. Whippings increased in number, but fell off in relation to the number of other punishments.

Sentences.

67. The number of appeals was almost stationary. In 1,002 cases disposed of by subordinate Appellate Courts the appeals of 880 persons were rejected or dismissed, a proportion which exceeded that of the previous year by about 4 per cent. In the Judicial Commissioner's Court the number of appeals rose, but in this Court also the percentage of interference declined. District Magistrates exercised the special powers of revision conferred by the Criminal Justice Regulation in 1,268 cases involving 3,196 persons. They confirmed 2,682 of the sentences reviewed and enhanced 79 (as compared with only 15 in 1894). In ordinary revisions the number of cases called for by District Magistrates increased. The Judicial Commissioner examined the cases of 1,561 persons as compared with 2,361 in 1894 and confirmed the sentences on 1,316 or 84.30 per cent. as compared with 1,990 or 84.29 per cent.

Appeals and revisions.

68. The Chief Commissioner has sanctioned the Judicial Commissioner's proposal that the police at Mandalay headquarters should be entirely relieved of process-serving work. A similar reform has already been carried out in most districts of Lower Burma.

Miscellaneous.

Jails.

69. No new jail was opened during the year and no jail was closed. The prison accommodation of the Province is now distributed over 7 central and 23 district jails. On the 31st December 1894 there were, inclusive of civil prisoners and persons under trial, 13,625 prisoners in confinement in the jails of Burma. On the 31st December 1895 the aggregate number of prisoners in the jails was 14,157 and the daily average population of the year was 13,662, or rather more than 1,000 in excess of the average population of 1894, which exceeded that of any previous year. But the actual commitments did not increase materially, the numbers for 1894 and 1895 being respectively 17,988 and 18,165. The average jail population has risen from 11,296 in 1890 to 13,662 in 1895. Since 1890 a large additional central jail has been built at Insein. But the total net accommodation (in terms of population) has only risen from 13,335 to 15,322. Moreover, this latter figure includes the reserve accommodation (for 1,743 prisoners in all) of the Rangoon jail and three others in Lower Burma. It was hoped that the Rangoon jail population could be reduced on the completion of the new jail at Insein. But this hope remains unfulfilled, and the average population of the Rangoon jail for the year 1895 has in fact been 614 in excess of the number (2,000) which has been determined as the suitable maximum for this jail. Since the close of the year the local Government has sanctioned the construction of a jail for the new Myaungmya district and the enlargement of the existing jails at several district headquarters.

General statistics.

70. Fewer Burmans were sent to jail, the admissions of the class in which the vast majority of Burmans are included (Buddhists and Jains) falling from 15,700 (15,091 males and 609 females) in 1894 to 15,469 (14,798 males and 671 females) in 1895. The slight increase (177) in commitments to jail as compared with 1894 is not attributable to a large increase of convictions for substantive offences, but

Judicial.

to greater activity in working the preventive sections of the Code of Criminal Procedure. The number of persons sentenced for substantive offences actually fell off, being only 15,267 in 1895 as compared with 15,424 in 1894, while 2,898 persons were imprisoned under the provisions of Chapter VIII of the Code of Criminal Procedure as compared with 2,564 in 1894. Sentences of transportation and of imprisonment for over 10 years fell from 423 to 379 and death sentences from 76 to 74, while sentences of imprisonment for terms varying from two years to ten rose from 1,248 to 1,392. The balance, namely, sentences for periods of two years and less, was 16,320 or 89·84 per cent. of the aggregate number for 1895 as compared with 16,241 or 90·29 per cent. of the aggregate number in 1894. The increase in this balance of minor sentences is, as noted above, due to increased commitments to prison under the "bad livelihood" sections. Of the 18,165 persons who were sent to jail during the year, 4,190, or about 23 per cent., had been previously convicted, an increase of over 3 per cent. on the corresponding proportion in 1894; and of these 4,190 persons, 2,840 were classified as habitual offenders (as compared with 2,265 in 1894). The large increase in habituals is due to an increase of commitments under section 110 of the Code of Criminal Procedure. The antecedents of no less than 2,772 of the aggregate number (2,840) were ascertained before their arrival in the jails.

71. There was no serious outbreak in any of the jails. Only 24 prisoners were punished by the criminal courts; and of these only seven—one at Insein and six at Bhamo—had committed very heinous offences. A decline is shown from 39,586 in 1894 to 38,687 in 1895 in the number of "offences dealt with by Superintendents." It was due almost entirely to the large falling off in "other minor punishments," such as the tread-mill, shot-drill, and loss of marks. But, if punishments inflicted on convict warders are all included, the totals rise to 42,352 in 1894 and 50,296 in 1895. There was a further decline in the proportion of cases in which whipping was administered. Superintendents now have recourse to whipping only in rare cases, when exemplary punishment is really necessary. The statistics of the year's expenditure are satisfactory and show that much care and attention have been devoted to the constant need of economy. The net earnings of convict labour and manufactures are returned as Rs. 4,49,204, or about Rs. 33 per head of the average population during the year. If the earnings of the Rangoon Jail are excluded from the computation, the average falls from Rs. 33 to under Rs. 13 per head. On the other hand these statistics do not show the full value of the remunerative work done by the convicts, because under account rules no credit can be taken in the statement of profits for clothing and other articles manufactured for prison use; and besides, in accordance with recent orders, the earnings of convicts employed in extending and improving jail buildings have been excluded. Renewed attention has lately been directed to the orders requiring Government departments to utilize jail manufactures as much as possible.

72. The health of the jail population during the year under review was on the whole excellent. It is true that the number of admissions to hospital increased slightly as compared with 1894. But the ailments from which the patients suffered were both less severe and less protracted. Thus there was a decrease in the daily average number sick from 42·54 to 38·28 per mille of the average population and a greatly reduced death-rate, 17·93 per mille of the average strength, which the Inspector-General reports to be the lowest ever recorded. The percentage of prisoners who gained in weight during their incarceration rose from 56 to 60. The jails of the Province continued to enjoy complete immunity from small-pox. Cholera caused 16 of the 245 deaths which occurred during the year. With one exception the death-rate of the Rangoon Jail (24·87 per mille) was the highest of all the central jails in the Province. On the whole, judged by the vital statistics, the Rangoon Jail seems to be one of the least healthy in the Province and there can be no doubt as to the desirability of reducing its population to 2,000 as soon as this step is practicable. Careful investigations were made during the year and have since been continued regarding certain obscure forms of fever prevalent in the Rangoon Jail and other large jails in Lower Burma.

73. The year began with 71 boys in confinement in the Paungdè Reformatory; 30 were admitted and 28 discharged from all causes, and there were 73 boys left at the close of the year. The health and conduct of the inmates were on the whole satisfactory. The nett average cost of maintenance was Rs. 134 as against Rs. 119 in 1894. The results of the periodica school examinations were satisfactory. There was a considerable falling off in the value of articles sold. The new Reformatory at Insein is finished and the inmates of the Paungdè Reformatory are now to be transferred thither.

Juveniles.

74. As in former years the opium consumers were much more numerous in the Lower Burma Jails. Out of the aggregate number of prisoners 2,609, who confessed to the habit, only 228 were in Upper Burma jails.

Miscellaneous.

Civil Justice (Lower Burma).

75. The total number of suits instituted during the year was only 38,603 as compared with 42,408 in 1894 and 39,982 in 1893. The chief cause assigned for the general decrease is the decline in the price of paddy, which was followed by a fall in land values and in the number and magnitude of money transactions. The bulk of the decrease was in suits for money or moveable property; such suits fell from 39,509 in 1894 to 36,069 in 1895. But suits of almost every description and of all degrees of value partook of the decrease, which was common to courts of all grades and to all divisions of the Province except Arakan. The aggregate value of the suits was Rs. 61,21,526, or Rs. 13,20,962 less than in the previous year. The decrease was greatest in Rangoon, Akyab, Hanthawaddy, and Moulmein.

76. Exclusive of business in the Rangoon Courts, there were 34,295 suits for disposa during the year, and 32,542 were actually determined. The proportions of cases left pending, of cases which were contested, and of cases in which the plaintiff won, did not differ in any marked degree from the corresponding statistics of the previous year. The duration of suits (outside Rangoon) increased from 30 to 35 for contested and from 19 to 21 for uncontested cases. The hearing of contested cases continues to occupy a much longer time in Subdivisional Courts than in any others. But on the whole the returns of the year furnish no grounds for believing that civil judicial work is performed with less despatch than magisterial work. The average duration of suits in the Small Cause Court, Rangoon, was less than in 1894, but in the Recorder's Court it was extremely high, owing apparently to protracted Commissions. In both Courts there was a decrease in the number of cases left undisposed of at the end of the year.

Disposal of business.

The Recorder granted probates, letters-of-administration, and certificates in the cases of 69 estates valued at Rs. 64,52,285.

77. Exclusive of proceedings disposed of by transfer to other Courts, the number of applications for the execution of decrees was 17,385, or only slightly less than in 1894. Wholly infructuous applications rose from 6,969 to 7,391. The number of applications pending at the end of 1895 was less than the number brought forward from the previous year. Imprisonments for debt fell from 286 to 233, the decrease being most marked in the Town hip Courts. But on the other hand there was a large increase (from 774 to 934) in the number of cases in which debtors were arrested but released without actual imprisonment.

Execution of decrees.

78. Insolvency applications under the Code of Civil Procedure increased from 38 to 62. Of these, 52 were lodged in the Courts of the Irrawaddy division. It is remarkable that only 10 persons applied for the benefit of the insolvency procedure in the remaining divisions of the Province, a though in these divisions no less than 104 persons were sent to the civil jail for debt. The above statistics of insolvency proceedings are exclusive of those held in Rangoon and Moulmein under the provisions of section 50 and the following sections of the Lower Burma Courts Act,

Insolvency proceedings.

1889. In Rangoon and Moulmein, 96 insolvents were before the Courts as compared with 120 in the previous year.

79. The number of regular appeals before the Courts was 2,009, or 147 more than in 1894. All but 290 were disposed of before the year closed. In six of the heavier districts special assistants were engaged at the headquarters stations in hearing civil appeals and relieving Deputy Commissioners of a share of judicial work generally. Commissioners disposed of 26 appeals, which took on an average 74 days to decide. The great increase of duration as compared with the previous year was due almost entirely to the delays in the Tenasserim Court. The Judicial Commissioner disposed of 177 second appeals, or slightly more than in 1894. He confirmed the decrees of the Lower Appellate Courts in only 41.80 per cent. of the cases disposed of, a proportion much lower than in any recent year. This is one of the least satisfactory features of the year's work. In subordinate Appellate Courts also the appellants fared better than in the previous year, the percentage of interference rising from 36 to 40. Twelve appeals were preferred to Calcutta from decrees and orders of the Recorder. Nine of them were still pending when the year closed, together with two appeals from 1894.

80. The number of processes issued by the Courts subordinate to the Judicial Commissioner increased from 175,391 to 181,780, while the receipts from fees were Rs. 83,997 or Rs. 4,962 less than in 1894. The Judicial Commissioner has been requested to investigate this anomaly.

81. Of the 108 Subdivisional and Township Courts, Deputy Commissioners inspected 93 as compared with 91 in 1894. The amount of inspection in most districts was satisfactory and a fair amount of inspection was performed by Commissioners.

Civil Justice (Upper Burma).

82. There was a slight increase of litigation in Upper Burma, the number of suits filed in 1895 being 11,750 as compared with 11,493 in 1894. The increase was confined to the Central and South-western divisions, and took place chiefly in petty suits for money or moveable property, suits of this class rising from 9,948 to 10,253. Suits relating to immoveable property, including mortgage suits, continued to decline in number, while matrimonial suits were more numerous than in any previous year. The total value of the suits is returned at Rs. 18,02,136 as compared with Rs. 14,46,773 in 1894. But a proper comparison cannot be instituted without excluding the figures relating to the Judicial Commissioner's Court and the superior side of the Mandalay Civil Court, for several abnormally high claims were made in these Courts during the year under review. Exclusive of suits filed in these Courts, the aggregate value was Rs. 11,32,150 as compared with Rs. 12,74,012 in 1894. The general character of the litigation in Upper Burma appears to be changing, fewer suits of high values being instituted now than formerly. Suits not exceeding Rs. 50 in value increased from 6,006 to 6,465.

83. Out of 12,210 cases brought on the files, 11,732 were disposed of. Of these 4,321 came to a contest and the plaintiffs won 3,095. The proportions of contested cases and of cases in which the plaintiffs succeeded varied but little from the statistics of the previous year. Suits were disposed of with reasonable despatch, and the pending file at the close of the year was moderate.

84. The statistics of execution proceedings are satisfactory. The number of applications rose considerably, but the proportion of cases in which judgment-creditors seek to enforce decrees by the process of the Courts continues to be much smaller than in Lower Burma. Exclusive of those transferred to other Courts, the number of applications for execution rose from 2,953 to 3,476. Satisfaction in whole or part was obtained in 76 per cent. of the cases disposed of.

85. Appeals and revisions increased in a higher proportion than original suits.

Appeals. The aggregate number disposed of in District Courts was 1,131. In 702 cases the original decree or order was approved, and only 60 remained undisposed of at the end of the year. The average duration was only 22 days. The number of appeals was greatest in the Yamethin district, where the number of original suits also was greater than in any district except Mandalay. Commissioners had very little judicial work.

86. The average percentages of costs to values in suits and appeals were

Costs of litigation. Rs. 13.61 and Rs. 15.49 respectively. The amounts spent on advocates' fees and on witnesses' expenses are proportionately very much lower in Upper than in Lower Burma. But the average value of suits is also lower, being Rs. 153 in Upper as compared with Rs. 159 in Lower Burma. Exclusive of the suits of abnormally high value in the Judicial Commissioner's Court and the superior side of the Mandalay Civil Court, the average value of suits in Upper Burma was only Rs. 140.

87. There was a considerable increase (from 17,144 to 21,877) in the number of witnesses examined, and it is satisfactory to find that the number of cases in which witnesses were detained for more than one day was proportionately less than in the previous year.

Miscellaneous.

Registration.

88. The number of registration offices in Lower Burma fell from 121 at the beginning to 115 at the close of the year 1895-96.

Lower Burma. Four sub-registry offices at district headquarters stations in the Tenasserim division were amalgamated with the district registry offices, and two subdivisional offices in the Irrawaddy division were merged in the Township Officers' sub-registries. The net reduction of six in the number of offices implies no diminution in the facilities for registering documents.

The total number of registrations of all kinds fell from 17,369 in 1892-93, the last year of the previous triennial period, and from 16,493 in 1894-95 to 15,705 in the year under review. The business of the Registration Department suffered somewhat from the same causes that affected the Stamp revenue and the volume and value of civil litigation. The market value of land was reduced by the fall in the price of paddy, and to some extent also by the assessment at full rates of fallow lands held by non-cultivators. As might be expected, therefore, the decrease of registration is most marked in the case of documents relating to immoveable property, the number of such documents registered in 1895-96 being only 13,451 as compared with 14,199 in the previous year. In 1892-93 the number was 15,652. The decline since that year indicates to some extent that a check has been imposed upon land-jobbing and the wholesale transfer of land to non-agriculturists in the delta districts. The Arakan division forms an exception to the general decrease in registrations. In this division registrations affecting immoveable property have risen steadily for the past six years. It is said that this increase is due to Indian immigrants, who appear to appreciate the benefits of registration more keenly than the natives of Arakan. But the transactions in Arakan, though they rose in number, declined considerably in value in 1895-96. Registrations of documents relating to moveable property fell off slightly in the year under review. But each of the preceding five years showed an improvement, and the average number (2,171) for the past triennial period compares favourably with that of the previous three years, namely, 1,432.

The aggregate value of the property affected by registered transactions fell off in the first year of the triennial period, rose very considerably in the second, and again declined in the third. The fluctuations are most marked in the case of the two chief classes of transactions, namely, sales and mortgages of immoveable property worth Rs. 100 and upwards. The aggregate value of moveable property affected by documents registered in 1895-96 was somewhat greater than in the previous year, although the number of documents registered was less. It is explained that a single transaction in the Amherst district involved the unusually large sum of 3 lakhs of rupees. The fluctuations in the receipts and expenditure of the department corresponded with the rise and fall in the number of documents

registered. In 1895-96 the net surplus of receipts over expenditure was Rs. 30,613, of which over Rs. 12,000 were contributed by Rangoon alone.

89. There was, on the whole, a steady increase in the number and value of registered transactions in Upper Burma during the past three years. The number of documents registered in 1895-96 and the value of the property involved were 2,862 and Rs. 16,09,869 respectively as compared with 2,874 and Rs. 11,13,336 in 1894-95 and 2,515 and Rs. 9,32,720 in 1893-94. No useful comparison can be made of the figures for the past three years with those of the preceding triennial period, during which many documents relating to immoveable property situated outside the towns to which the Registration Regulation applied were erroneously admitted to registration. But the average number and value of transactions actually registered increased from 2,015 and Rs. 10,19,918 respectively in the previous three years to 2,750 and Rs. 12,18,642 in the period under review. A great part of the increase which occurred under most heads in 1895-96 must be attributed to the notification published in October 1895, which rendered compulsory throughout the greater part of Upper Burma the registration of nearly all kinds of assurances relating to immoveable property. This important change was introduced with effect from the 1st January 1896. It necessitated the opening of 11 new offices, and 2 offices where the amount of business was inconsiderable were closed. Most districts contributed to the increase of registration business in 1895-96. It was common to all classes of instruments except agreements, under which head are included certain peculiar leases of State land in Mandalay district which are now exempted from registration. About one-half of the registration business of Upper Burma is transacted at Mandalay, and Yenangaung, the centre of the petroleum industry, is the next busiest office.

Municipal Administration.

90. The Rangoon Municipal Committee met 15 times, and 56 Sub-Committee meetings were convened. The average attendance at the meetings improved considerably as compared with the previous year. The aggregate receipts of the Municipal Fund amounted to Rs. 26,54,790, a sum which was much less than the estimate for the year, but which exceeded the actuals of 1894-95 by Rs. 5,32,220. Similarly, the aggregate expenditure, which amounted to Rs. 27,18,142, exceeded the expenditure of 1894-95 by Rs. 3,01,452, but still fell short of the estimate by more than 2 lakhs of rupees. The great difference both in receipt and expenditure between the estimates and the actuals was caused by the failure of the Municipal Committee to push on the reclamation works in the eastern part of the town as rapidly as was expected. They estimated that Rs. 5,05,000 would be required from Government for this purpose in 1895-96, but worked up to less than half this amount and accordingly drew only Rs. 2,30,000 from the fund formed by the proceeds of land sales. In receipts and expenditure classed as "Ordinary," however, the year was marked by an unprecedented increase. The "Ordinary" receipts amounted to Rs. 18,52,204, or more than 4 lakhs of rupees in excess of those of 1894-95, and the "Ordinary" expenditure, namely, Rs. 17,42,130, exceeded that of 1894-95 by Rs. 2,73,952. The bulk of the increased receipts was produced by the enhancement of the rates of the general municipal tax and the scavenging tax. The Committee were thereby at length enabled to devote a fairly sufficient sum to repairing and re-metalling the roads of the town and to miscellaneous public improvements. The roads had been long neglected from want of funds. Definite rules were drawn up during the year for controlling the works department of the Municipality. Of the total ordinary revenue of the Municipality, over 55 per cent. was derived from taxation, the incidence of which per head of the population (allowing for normal growth since the last census) was Rs. 5-1-4 or Rs. 1-6-5 more than in 1894-95. But the income, apart from taxation, also expanded to a satisfactory extent under nearly all heads whether as compared with the actuals of the previous year or with the estimates of the year under review. The largest increase was under the head "Miscellaneous," which includes receipts credited from the Land Sale and Rent Fund. This fund

benefited by the enhancement of suburban rents and yielded to the Municipal Fund the handsome revenue of Rs. 1,80,000, a sum exceeding that of any previous year. The cost of the tax-collecting staff increased by Rs. 7,871, a sum, however, which bears but a small proportion to the increase in the collections. At the close of the year there were no arrears of uncollected taxes, notwithstanding that the enhanced rates must at first have pressed heavily in some quarters of the town. The expenditure under Civil Works includes Rs. 25,940 as part payment to Government for the demarcation and survey of Rangoon. The total cost is estimated at Rs. 1,05,000. It is expected that the survey will lead to a substantial increase of Municipal revenue and will thus soon pay for itself, and it has, moreover, become necessary for the efficient administration of the Engineer's and Health Officer's departments. Exclusive of taxes on school buildings, to meet which the Municipal Committee make an equivalent grant to the School fund, the total net expenditure of the Municipality on education amounted to less than Rs. 54,000, a sum which, in view of the provisions of section 62 (a) of the Municipal Act, must be regarded as inadequate.

No new loan was contracted during the year, and sums aggregating Rs. 5,54,823 were paid away on account of previous loans. The amount due on loans on the 1st April last was Rs. 38,87,276, or more than two years' ordinary income of the Municipal Fund.

Satisfactory progress was made in the raising of Block J and the formation of the Monkey Point road. It is hoped that this reclamation work will be completed during the current year. Over Rs. 31,000 have already been disbursed as interest on the loan contracted for this purpose. The execution of the general reclamation programme continued to lag because the earth railway and establishment were employed on the work in Block J. Only Rs. 2,28,673 were spent altogether on the general reclamation scheme against an estimate of Rs. 5,05,000, and of the former amount only Rs. 1,42,004 were spent on works actually executed during the year (apart from the cost of establishment and plant), the estimate being Rs. 4,34,097. Of the sum of Rs. 1,42,004, Rs. 61,013 were spent on filling the Hospital tank. The Committee have been urged to prosecute the reclamation work in the eastern part of the town with greater despatch.

The rainfall of the year was sufficient, as it has been in each year since 1889. But the supply to the town would have run short towards the close of the last dry weather had it not been reinforced by the high-pressure system established in 1894. The Committee have accepted the Hlawga water-supply extension scheme and submitted proposals for the re-payment of the loan which would have to be contracted for this purpose. The original estimate mounted to 35 lakhs; it was subsequently reduced to 31 lakhs. It has been ascertained after careful enquiry by the Accounts Department that if a period of about 50 years is allowed for the repayment of the principal, and if the first instalment of the principal is to be paid no sooner than 16 years hence, the Municipality is in a position to undertake re-payment and to pay the interest in the meantime, without imposing any fresh taxation and without any serious risk of financial embarrassment. It is, moreover, not unlikely that, when the work is actually undertaken, such modifications of the original project can be effected as will render it unnecessary to borrow much more than 25 lakhs for the purpose of water-supply extension. No further action can be taken to push on the Hlawga scheme, or any modified scheme based thereon, until the result of the experimental silt borings is reported. The sewerage system is reported to have worked efficiently during the year. The rate of mortality in the circles in which connection with the sewers is obligatory was only 23.69 per mille, or about 8 per mille less than in the rest of the town.

The public health of Rangoon was on the whole satisfactory throughout the year. The average death-rate was 32.06 per mille. The registered birth-rate was higher than in any recent year, but the discovery by the vaccinating staff of 62 unregistered births shows that the true birth-rate is still higher. The net expenditure on the medical services of the Municipality (including vaccination charges and deducting fees, contributions, &c.) amounted to Rs. 1,23,687, to

which may be added more than Rs. 10,000 devoted to the maintenance of pauper lunatics and lepers. The attendance, in-door and out-door, at the General Hospital has risen steadily for the past five years. The arrangements for treating out-door patients are unsatisfactory and the in-door wards are overcrowded. The accommodation for infectious cases is unsuitable and inadequate. A special Municipal Sub-Committee is now considering how additional hospital accommodation may best be provided. The work of the Municipal Vaccination Department deteriorated. There was a large falling off in the number of persons vaccinated; the average number vaccinated by each vaccinator was less than half the average number performed by district vaccinators, who have long journeys to perform from village to village; the percentage of successful cases even in primary operations was very low (85.95); and while 3,367 births were registered, only 1,665 children in their first year were vaccinated. A new Health Officer has been appointed and better results are hoped for during the current year. The provisional arrangements sanctioned in May 1895 for the disposal of town rubbish are still in force. The Committee have been asked to come to a decision as to a permanent scheme without undue delay as the provisional arrangements are not altogether satisfactory, and the vacant land available for the deposit of rubbish within Municipal limits will soon be exhausted.

91. No new Municipalities were constituted during the year and no existing Municipalities were abolished. The number in existence was 41, of which 26 were constituted under the Lower Burma Municipal Act, XVII of 1884, and 15 under the Upper Burma Municipal Regulation, V of 1887. Ye-u ceased to be a Municipality with effect from 1st April 1896, its assets and liabilities being taken over by the Shwedo District Fund.

92. The highest percentage of rate-payers to the whole population (22.66) is returned by the Mergui Municipality. Thaton again shows the lowest percentage (8.21). Mandalay is the only Municipality besides Rangoon with a population exceeding 100,000. The smallest Municipality as regards population was Letpadan (2,151), one of two small towns in the Tharrawaddy district which were newly constituted Municipalities in 1894.

93. Such elections as were held during the year excited no more interest than usual. In Bassein one seat remained vacant throughout the year. At Moulmein, a seat falling vacant, no candidate came forward and the vacancy was filled by nomination by the local Government. In Henzada, however, it is reported that two seats were hotly contested by rival Burmese candidates. In nearly every case the President is the Deputy Commissioner, or Subdivisional, or Township Officer, according as the Municipality is the headquarters of a district, subdivision, or township. In Moulmein some of the private members devoted much time and trouble to Municipal affairs. The proportion of *ex-officio* members on certain Committees was increased by the appointment of local officers of the Public Works Department to give the Committees the benefit of their advice and assistance. Otherwise there was but little change in the constitution of the Committees. In most cases the number of meetings held was normal and the attendance satisfactory. But in Kyaukse only five meetings were held during the year. The average of attendance was worst in Myanaung and highest in Letpadan. In only four cases did the average fall below 50 per cent. of the members. In Bhamo it was found necessary to reduce the number of members constituting a quorum, as difficulty was experienced in getting together a sufficient number.

94. Revision of assessment of a general or partial character was carried out in Akyab, Prome, Tavoy, Mergui, Pakokku, and Mandalay. In Mandalay, Akyab, and Mergui the result was an increase in revenue. In Tavoy and Pakokku the revenue decreased. Fluctuations in the proceeds of Municipal tax in other Municipalities, though not always explained, seem to have been the results of a larger or smaller number of houses coming under assessment. (At Letpadan, Gyobingauk, and Thaton there

was no general tax on houses and lands. A tax on houses according to the number of posts in front has been imposed in Thaton since the close of the year. In many of the smaller Lower Burma Municipalities the post tax alone was still levied. The President of Prome Municipality reports that revision of assessments was undertaken, with the result that the amount of the general Municipal tax remained about the same, while there was a considerable increase in the proceeds of the water-tax. A decrease of Rs. 4,254 shown under the head Municipal tax in the Prome report is not due to revision of assessment, but to an alteration in the period of collection, the tax for five quarters having been levied in 1894-95. The assessment by superficial area was in vogue in six towns, and in four others it was levied on masonry buildings in conjunction with the post tax on wooden houses. In Mandalay a more elaborate classification was necessary to provide for the diversity of circumstances in different quarters of the town.

The incidence of taxation was highest in Moulmein (Rs. 2-1-1), Bassein (Rs. 1-13-2), and Akyab (Rs. 1-7-4). As regards Upper Burma, the incidence in Mandalay was Rs. 0-15-7, in Pakokku Rs. 0-14-3, and in Minbu Rs. 0-12-2. In seven Municipalities in Lower Burma and six in Upper Burma the average burden of taxation per head of population was below 8 annas. Taking the figures together, the average incidence in Lower Burma was Rs. 1-2-3 and in Upper Burma Rs. 0-13-5.

95. The Mandalay Municipality shows an outstanding balance of Rs. 23,928 on account of taxes, and the remissions granted amounted in all to Rs. 13,609, nearly one-half of which was on account of arrears from the previous year. The outstandings amount to 12 per cent. of the total demand, and the heavy remissions of approximately 7 per cent. indicate careless assessment. The Municipal Akunwun who has been displaced is blamed for these shortcomings. In Shwebo, Pakokku, and Salin also the outstandings at the close of the year were unduly large. Among Lower Burma Municipalities the arrears were greatest in Moulmein, Henzada, Prome, and Akyab. The Moulmein outstandings consisted of amounts due on account of scavenging and wheel taxes for 1896 which were in course of collection on the 31st March. In Henzada the balance uncollected amounted to nearly one-fourth of the aggregate demand.

96. A scavenging tax was levied for the first time in certain parts of the Prome Municipality from the 1st January 1896. It met with considerable opposition from the inhabitants of the town, who prefer the cess-pit system. A cart-tax was imposed for the first time in Letpadan and Gyebingauk, and a toll on carts in Ngathalinggyaung. In the Mungnya Municipality the existing rate of post tax was enhanced to the maximum admissible, with effect from the 1st January 1896, this change resulting in an increase of Rs. 627-2-0.

The following table shows the opening balance, income, expenditure, and closing balance of the Municipalities in each division during the year as compared with 1894-95. The figures are inclusive of debt accounts.

Division.	1		3		4		5		6	
	OPENING BALANCE.		INC. DURING THE YEAR.		TOTAL FUND AVAILABLE FOR EXPENDITURE.		TOTAL EXPENDITURE.		CLOSING BALANCE.	
	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.	1894-95.	1895-96.
	Rs.	Ks.	Rs.	Ks.	Rs.	Rs.	Rs.	Ks.	Rs.	Ks.
Arakan	14,316	21,702	1,34,300	1,19,033	1,47,116	1,37,734	1,26,384	1,08,329	22,172	29,405
Pegu	55,860	65,211	2,74,712	2,37,444	2,81,572	3,00,755	2,18,261	2,28,276	62,311	82,479
Irrawaddy	1,10,052	83,478	2,76,015	3,00,553	3,86,268	3,74,031	3,03,491	2,77,015	83,477	1,06,110
Tenasserim	80,106	74,574	2,96,279	3,04,116	3,76,385	3,72,250	3,01,311	3,11,566	74,574	71,124
Northern	1,50,069	1,29,332	5,16,473	5,97,969	6,66,541	7,27,371	5,89,003	6,02,597	1,37,538	1,19,074
Central	10,533	25,609	45,078	67,272	80,666	92,881	39,285	71,001	17,381	21,880
Southern	57,106	65,382	1,19,331	1,29,829	1,76,437	1,95,011	1,11,055	1,33,290	65,382	61,721
Eastern	39,837	40,746	1,19,582	1,18,420	1,59,410	1,56,182	1,18,561	1,23,194	40,858	35,091
Total	5,18,934	5,04,104	17,33,670	16,75,451	22,39,304	23,76,555	17,47,851	18,51,165	5,04,653	5,28,390

Unnecessarily large closing balances were allowed to accumulate at Prome, Pegu, Bassein, and Kyaikto in Lower Burma, and at Myingyan, Pakòkku, and Salin in Upper Burma. The President of the Prome Municipality reports that large and important works will be undertaken during the year 1896-97, when the balance will be reduced. The Myaungmya Committee allowed their revenue to accumulate in order to start an Anglo-Vernacular School in the town. The balance of the Mandalay fund was over a lakh, but this Municipality is preparing itself for a period of a heavy expenditure on water-supply and conservancy.

97. The aggregate income of the Municipalities of the Province of the year, exclusive of extraordinary and debt accounts, was Rs. 17,33,559, an increase of Rs. 47,510 over the figures of last year. The income under "Extraordinary and debt" increased largely owing to heavy deposits for contracts and agreements in the Mandalay Municipality. Compared with the figures of 1894-95, taxes on houses and lands decreased, chiefly in the Eastern division. The decrease is mainly due to the fact that the figures for 1894-95 included considerable arrears left over from 1893-94. The proceeds of the various taxes and tolls on animals and vehicles and of the water and scavenging taxes increased to a satisfactory extent. The aggregate receipts from Municipal rates and taxes amounted to Rs. 6,34,150 as compared with Rs. 6,12,924 in 1894-95.

98. The general taxes on houses and lands show, as already explained, a net decrease of Rs. 10,968. In Myingyan for example the actual collections on account of 1895-96 were larger than those on account of the year 1894-95, but the figures for 1894-95 included a large sum left uncollected from the year 1893-94.

99. The proceeds of taxes on animals and vehicles increased from Rs. 34,067 in the year 1894-95 to Rs. 35,224 in 1895-96 in spite of considerable decreases in several Municipalities. A decrease of Rs. 1,313 under this head in Yamèthin is accounted for by a corresponding increase under tolls, the collections being properly classified for the first time. A decrease in the Southern division is largely due to the wider adoption by Burmans of spoked wheels, which are taxed at a lower rate than the solid wheels formerly in common use. Tolls yielded Rs. 78,605 as compared with Rs. 63,879 in 1894-95.

100. Prome was the only Municipality in Burma outside Rangoon in which a water-rate was levied. The increase from Rs. 13,154 to Rs. 16,819 is for the most part explained by the assessment at a minimum rate of 4 annas per mensem of bamboo houses, which, as no suitable rental value could be fixed, had hitherto escaped taxation. The proceeds of the tax were greater than the cost of establishment and repairs to plant, but did not cover also the instalment with interest payable on account of the water-works loan. The deficit had to be borne as in former year by the general revenue of the Municipality. A tax for lighting was levied in six Municipalities. In this respect there was no change from the preceding year, and the figures only show a trifling decrease. In all but one of the six Municipalities the proceeds of the tax fell short of the expenditure on lighting, and in several other towns where no lighting rate is levied the Committee spend considerable sums annually on street lamps. A scavenging-tax was levied in eight Municipalities, all in Lower Burma. The aggregate income under this head shows a very large increase as compared with the year 1894-95. In Akyab an increase of nearly Rs. 5,000 is due to the fact that the enhanced tax of 2 pies per square foot of land covered with buildings was assessed and collected for the whole year, whereas it was only imposed during the second half of 1894-95. The increase in Moulmein was due to the collection of arrears from the previous year, and in Bassein the extension of the house-to-house conservancy scheme to a large area accounted for an increase of Rs. 3,000.

101. There was but little variation in the receipts from pounds and hackney carriage licenses. But revenue derived from Municipal property and the exercise of powers apart from taxation again exhibits a substantial increase. The aggregate under this head for the year was Rs. 10,15,419 against Rs. 9,98,829 in 1894-95. As in former years the great bulk of this revenue was derived from bazaars and slaughter-houses, which are the mainstay of Municipal funds in Burma, corresponding in this respect to the octroi levied in Indian towns. The increase is largely due to the action of the Pegu Municipal Committee, who, finding that the goodwill of stalls in the bazaar was being sold, took advantage of the practice and sold the lease of the stalls at a fixed rent for a period of three years with an upset price. The sum realized as premiums in this manner amounted to over Rs. 18,000. The Paungdè bazaar revenue fell off by over Rs. 5,000 owing to the failure of crops and the consequent decline of trade. Fines under Municipal and other enactments increased from Rs. 29,933 in 1894-95 to Rs. 32,679 in 1895-96.

102. Grants and contributions from Provincial and Local Funds for general or special purposes amounted in Lower Burma to Rs. 26,440 and in Upper Burma to Rs. 15,547, making an aggregate of Rs. 41,987 for the whole Province. Of these sums Rs. 1,500 in Lower Burma and Rs. 11,297 in Upper Burma were contributed from Provincial funds. In 1894-95 the aggregate amount of grants and contributions from Provincial and local funds was Rs. 32,216, of which Rs. 12,526 were contributed from Provincial revenues. In Lower Burma the contributions in 1895-96 were all for general purposes, the largest item being one of Rs. 10,000, made from the district cess fund for the general improvement of Myaunginya, the headquarters town of the new district of that name. The grants and contributions above mentioned are exclusive of sums aggregating Rs. 31,070 and Rs. 7,500 contributed to the school funds of Lower Burma Municipalities from Provincial and local funds respectively; contributions amounting to Rs. 4,900 from Provincial and Rs. 13,140 from local funds were also granted in aid of the separate dispensary funds of various Municipalities.

103. The total ordinary expenditure of the Municipalities outside Rangoon was Rs. 16,97,092, of which Rs. 9,10,273 was spent in Lower Burma and Rs. 7,86,819 in Upper Burma. These figures compare with an aggregate expenditure of Rs. 16,80,769 in the previous year. The expenditure in Lower Burma decreased by Rs. 41,712 and that in Upper Burma increased by Rs. 58,035. The general proportion of funds devoted to conservancy was slightly better than in previous year, but there is still much room for improvement in this respect. Most of the Lower Burma Municipalities show satisfactory percentages, but there seems to have been a general decrease of expenditure under this head in Upper Burma.

104. The aggregate expenditure on the Municipal offices and the tax collecting establishments was in Lower Burma Rs. 1,15,515 and in Upper Burma Rs. 86,265. The variations as compared with the previous year's expenditure are unimportant.

105. The expenditure on account of "Public safety" amounted to Rs. 1,13,387 in Lower Burma and to Rs. 1,82,781 in Upper Burma, an increase of Rs. 630 and Rs. 18,940 respectively. In Bassein an increase of Rs. 901 is explained by the decision of the Committee to keep the street lamps lighted throughout the night in the rains whether there is a moon or not. The lighting of the streets was commenced during the year in Sagaing, and street lamps were bought also by the Salin Municipality, but were not brought into use before the end of the year. Fire-engines and buckets, and ladders, and other appliances for extinguishing fires were purchased for several Upper Burma Municipalities. The total expenditure for the maintenance of Police establishments in Upper Burma Municipal towns was Rs. 1,15,731 against Rs. 1,11,021 in 1894-95. The construction of barracks and repairs to buildings account for an increase of over Rs. 5,000 in Mandalay. The Municipalities in Lower Burma are not debited with charges on account of Police.

106. Expenditure debited to water-supply was incurred only by the Prome, Moulmein, and Mandalay Municipalities. A capital outlay of Rs. 5,962 was incurred by the Moulmein Municipality in connection with a scheme for supplying the town with water from the river. The scheme has now been matured and the Municipal Committee are considering the question of ways and means. An elaborate water-works scheme for Mandalay has been submitted to the local Government and is being examined by the officers of the Public Works Department. An excellent tank was constructed in Bassein, and in many towns considerable sums, entered in the accounts as Public Works expenditure, were devoted to the improvement of wells.
- Water-supply.
107. Scientific drainage except in Rangoon is still in embryo. The question of the appointment of a sanitary engineer to undertake a systematic survey of the requirements of the various towns has been the subject of correspondence with the Government of India during the year, and the local maps, required as a preliminary to the proposed survey, have been prepared by five Municipalities. The Government of India were addressed with a view to the appointment of an officer for the post, but the Chief Commissioner did not feel justified in incurring the expenditure which the appointment of the officer nominated by the Government of India would involve.
- Sanitation.
108. The aggregate expenditure on conservancy was Rs. 3,25,888 as compared with Rs. 3,21,029 in 1894-95. There was a decrease of expenditure of Rs. 1,901 in Lower Burma and an increase in Upper Burma of Rs. 6,760. Satisfactory improvements and extensions of the conservancy arrangements were made by the Prome Municipal Committee, but less outlay was incurred than in 1894-95 by the other Municipalities of the Pegu division. In the Irrawaddy division progress was made in Bassein and Myaungmya. In Bassein especially the year's work in this respect is highly creditable to the Committee. An extension of the scavenging system was contemplated and provided for in Moulmein, but it was not carried into effect. The report of the Municipal President shows, however, that the importance of the subject is realized and that the Committee are applying themselves to the solution of the practical difficulties which have arisen. In Upper Burma Mandalay, Minbu, Mōnywa, Sagaing, and Pakōkku show a satisfactory outlay on conservancy.
- Conservancy.
109. The maintenance of hospitals and dispensaries involved an aggregate expenditure of Rs. 1,70,332, which is less by Rs. 14,388 than the amount spent on the same object in 1894-95. The decrease was confined to the Upper Burma Municipalities, the figures for Lower Burma being slightly in excess of those of the previous year. Thatōn having become the headquarters of a district, it was necessary to increase the Municipal expenditure on the hospital as the chief medical institution of the new district. The decrease in Upper Burma is largely due to the reduced Municipal assignment to the Hospital fund at Mandalay, the balance standing to the credit of the fund at the close of the previous year being very large. The expenditure on vaccination was Rs. 14,971, and the registration of vital statistics involved an outlay of Rs. 10,950.
- Medical expenditure.
110. Markets and slaughter-houses cost the Municipalities Rs. 1,97,558, or Rs. 12,524 in excess of the amount spent in the previous year. In Lower Burma Municipalities there was a decrease of Rs. 11,717, heavy charges for construction and repairs having been incurred in the previous year in Paungdè, Prome, Bassein, and Toungoo. Extensive repairs and improvements were undertaken during the year under report to the market buildings in Pegu, Shwegyin, and Tavoy. In Upper Burma the increase of expenditure amounting to Rs. 24,242 was due largely to the construction of a pig slaughter-house and the insurance of the Zegyo bazaar by the Mandalay Municipality. The Pagan Municipality incurred expenditure on the construction of a new bazaar for which a loan was obtained from Government.
- Markets and slaughter-houses.
111. Municipal expenditure on public works amounted to Rs. 3,90,112, which is rather less than the sum spent in 1894-95. In Lower Burma there was a decrease in every Municipality.
- Public works.

pality except Pegu, Paungdè, Myaungmya, Toungoo, Mergui, and Kyangin. The decline was most noticeable in the Irrawaddy division, where the figures are more than Rs. 37,000 below those of the previous year. In Bassein and Ma-ubin works for which funds had been provided were held in abeyance or found to be unnecessary. The expenditure of the Yandoon Municipality in the previous year was abnormally high owing to the bursting of the Municipal bund, and in Zalun owing to the construction of a bazaar. But in Pegu the expenditure in 1895-96 was more than Rs. 14,000 in excess of the figures of 1894-95. This is accounted for by a large outlay on Municipal roads and the purchase of stone-metal. Increased expenditure on public works was incurred by most of the large Municipalities in Upper Burma. The increase was due largely to improvements of existing roads and bridges. The Mònywa Municipality began the construction of the bund, which has long been the most pressing need of the town.

112. Educational expenditure shows a further reduction as compared with the figures of the previous year, the aggregate for 1895-96 being Rs. 74,476 against Rs. 79,670 for 1894-95. In Paungdè, Akyab, and Kyaukpyu the Municipal assignments to the school funds were higher than in the previous year. The assignments were higher also in most of the Municipalities of the Irrawaddy division, and Toungoo contributed a substantially larger sum than in the previous year. But the Pegu Municipality can afford to expend more on public education, and no explanation is given for the decrease of Rs. 1,000 under this head in the Shwegyin Municipality. In Mandalay there was a decreased outlay owing to the closing of the technical school in June 1895. Sagaing was the only other town in Upper Burma in which any considerable sum was expended from the Municipal fund on education. But Upper Burma Municipalities are not expected to support education so long as they are debited with the cost of police establishments.

113. Three Municipalities, namely, Pagan, Pakòkku, and Shwegyin, took up loans of Rs. 4,000, Rs. 12,000, and Rs. 7,500 respectively during the year. The object of the loan in each case was the construction or improvement of a bazaar.

114. Eight towns were administered by Town Committees during the year, namely, Lemyethna, Danabyu, Pantanaw, Allanmyo, Kawkareik, Shwedaung, Thònzè, and Zigòn. The income of Shwedaung was more than double that of any of the other towns. The receipts of the Allanmyo fund decreased owing to the abolition of the cattle-market, a step however which has counterbalancing advantages. The closing balances of all the funds, except those of Thònzè and Zigòn, were too large. The balances were specially excessive in the cases of Lemyethna and Kawkareik. The Danabyu Committee incurred considerable expenditure in the construction of a bazaar, and the Shwedaung Committee made good progress in the construction of roads. The aggregate revenue of the Town Committees in the Province was Rs. 1,00,003 as against Rs. 1,01,859 in the previous year, and the expenditure amounted to Rs. 1,14,105 against Rs. 97,261 in 1894-95.

Military.

115. The total military force of the Province consisted of 14,030 men, 4,417 Europeans and 9,613 natives, at the beginning, and 14,468 men, of whom 4,543 were Europeans and 9,925 natives, at the end of the year 1895-96. Their distribution at the beginning and end of the year was as follows:—

	1st April 1895.		1st April 1896.	
	Europeans.	Natives.	Europeans.	Natives.
Rangoon district ...	2,231	3,967	2,321	5,100
Mandalay ...	2,160	3,597	2,204	3,539
Chin Hills commat.d ...	26	2,049	18	1,286

116. The following statement shows the actual net charges incurred in the several departments during the year 1895-96 on account of troops stationed in Burma compared with

Military expenditure.
the figures for the previous year:—

	1894-95.	1895-96.
	Rs.	Rs.
Pay	67,04,927	65,71,396
Commissariat	27,19,241	25,53,692
Clothing	1,27,877	2,11,728
Medical	1,39,486	1,68,422
Ordnance	31,329	42,186
Total	97,22,860	95,52,424

117. There was no change in the constitution of the Volunteer force of the province, which consists of the Rangoon Port Defence Volunteers (comprising the Rangoon Volunteer Artillery, the Naval Volunteers, and the Engineer Corps) the Moulmein Artillery, Moulmein Rifles, the Rangoon Rifles, Burma State Railway Rifles, and the Upper Burma Rifles.

The nominal strength of the entire Volunteer force on the 31st March 1896 as compared with the strength on the 31st March 1895 is shown below:—

	1895.	1896.
Adults	2,092	2,078
Cadets	428	403
Total	2,520	2,481
Efficients	2,243	2,237
Number of reservists	195	194

The aggregate amount of capitation-grant earned during the year 1895-99 was Rs. 61,315 against Rs. 60,477 in 1894-95.

118. Since the close of the year it has been decided to transfer the Colonel on the Staff, Chin Hills, and the Deputy Assistant Adjutant-General of that command to the Southern

Shan States on the troops being withdrawn from the Southern Chin Hills.

119. The Burma District Command was held during the year by Major-General G. C. Bird, C.B., Major-General A. F. Hamilton, and Major-General E. Stedman, C.B., succes-

sively; and the Rangoon District Command by Major-General A. F. Hamilton, Lieutenant-Colonel A. P. Woodehouse, Lieutenant-Colonel O. Williams, and Brigadier-General J. T. Cummins, D.S.O. The Mandalay district was commanded in succession by Colonel U. B. Warner, Major-General G. C. Bird, C.B., and Brigadier-General D. J. S. McLeod, D.S.O. Lieutenant-Colonel S. E. Rolland and Colonel W. B. Warner held charge in turn of the Chin Hills Command

Marine.

120. During the year the port of Rangoon was visited by no British men-of-war. The Austrian warship *Aurora* came into the port on the 29th January and left on the 5th February 1896. The Royal Indian Marine steamer *Bhamo* was dismantled and her hull was used as a landing-stage at Mandalay. She was replaced by a new *Bhamo* after the close of the year. The Royal Indian Marine vessels *Irrawaddy*, *Sladen*, *Bhamo* (old), and *Pagan* carried 7,033 tons of Government stores besides over 37 lakhs of specie, and a large number of troops and other Government passengers and cattle. The great bulk of the work was done by the *Sladen*. The earnings of the four vessels were returned as Rs. 3,49,200. The Royal Indian Marine steamer *Mintc* was relieved by the *Dalhousie* in November 1895. Both vessels were engaged on light-house work and general duty as station vessels at Rangoon during the year.

121. The Lower Burma reports for the year 1895-96 dealt with 26 vessels, or three more than the number employed in the previous year. Two new launches built for the Burma Ad-

Provincial marine.

ministration at the Government dockyard, Kidderpore, arrived in the Province during the year, namely, the *Constance*, now employed as a port launch at Moulmein, and the *Dryad*, which was built for the Forest Department. Both of these launches have proved satisfactory. As in previous years, the *Cameo* and *Clio* employed at Rangoon did more work than any other of the Lower Burma launches. Few of the launches at the disposal of District Officers appear to have been utilized to a full extent. The aggregate expenditure on repairs to Lower Burma launches amounted to Rs. 27,200 as compared with Rs. 24,700 in the previous year. Several launches from the Irrawaddy division were thoroughly overhauled and repaired. The largest item of expenditure (Rs. 2,545) under this head was incurred in shortening the *Adair*, an alteration which was necessary to render her efficient. None of the Lower Burma vessels showed a profit on the year's working. The total expenditure amounted to Rs. 1,35,286, and the "earnings," including savings on travelling allowances, were returned as Rs. 48,652, or Rs. 4,000 more than in the previous year. The net cost to Government might therefore be taken as Rs. 86,634. The gross expenditure (Rs. 1,35,286) included Rs. 11,379 as depreciation, which was allowed for in the accounts of both Lower and Upper Burma vessels for the first time. Precise orders were issued as to the manner in which the allowance for depreciation was to be calculated.

The number of vessels belonging to the Local Administration which were employed in Upper Burma was 29, comprising the 28 vessels employed during the previous year with the addition of the *Brigand*, a paddler taken over from the Railway Department. All the larger vessels were fully employed in transport and other Government work. The aggregate gross earnings of the flotilla were much greater than in any previous year. The vessels were run economically and there was a marked freedom from accidents. All the vessels except a few of the station launches did good service throughout the greater part of the year, and were generally worked economically. Repairs cost only Rs. 20,925 as compared with Rs. 40,149 in the previous year, and there was consequently a large decrease in the outturn of work at the Government Marine Workshop, Mandalay. The reports showed that the vessels were all in an efficient and serviceable condition. The aggregate earnings of the vessels amounted to Rs. 5,29,397 as compared with Rs. 4,58,177 in the previous year. The three vessels with European Commanders, namely, the *Patrick*, *George*, and *Tammu*, were worked well and far more than paid their way. The great increase in the gross earnings was due, however, to the work done by the smaller vessels, namely, the paddle-steamers of the *Pirate* class and the stern-wheelers *MucIvor*, *Mogaung*, *Paleik*, *Oktaung*, and *Kalewa*. All these smaller vessels were in charge of native serangs. In all, 19 of the 29 vessels employed in Upper Burma earned more than the full cost of their upkeep, including an allowance for depreciation, and their excess earnings more than covered the cost of maintaining the remaining 10 launches, which, from various causes, showed but a small return for the outlay upon them. Besides troops and other Government passengers and cattle, the B. G. steamers *Patrick*, *George* and *Tammu* carried over 26 lakhs of specie and 2,490 tons of stores, and earned Rs. 1,70,439.

IV.—PRODUCTION AND DISTRIBUTION.

Agriculture (Lower Burma).

122. The rainfall was sufficient and timely in most districts and the average outturn was estimated at a 15 annas crop. Prome, Thayetmyo, and Tharrawaddy had the worst crops in consequence of deficient rainfall at the middle or end of the season.
- The season.
123. The total area recorded as cropped in Lower Burma in 1895-96 was 5,802,777 acres against 5,545,091 acres in the previous year. Part of the increase was due to the generally good season, part to the strict application of the rules concerning fallow rates, but about one-third was due to more accurate recording. The area under rice increased from 5,006,680 to 5,249,408 acres. Pulses, sugarcane, cotton, fibres, tobacco, and garden crops covered larger areas than before. In the Thayetmyo district cotton and sessamum supplanted rice to a considerable extent. The area under hemp in Tavoy doubled. The crops classed as "Miscellaneous" showed a considerable decrease of area, which was shifted to "orchards and gardens," this being the reverse of what occurred in 1894-95. In Kyaukpyu and Sandoway cholera interfered with agricultural operations.
- Area of cultivation.
124. The recorded stock of cattle declined from 1,817,722 to 1,759,488. In the Akyab district alone 42,309 head died from rinderpest; together rinderpest is registered as having caused 59,830 deaths and anthrax 14,471 deaths. The rules for the segregation of diseased cattle were widely applied, but are not yet fully understood or appreciated. The registration of deaths is said to have improved, so that the increase from 69,424 to 116,794 was not entirely due to the virulence of disease.
- Cattle.
125. The price of paddy in Rangoon was Rs. 110 per 100 baskets at the end of May. It gradually fell to Rs. 90 in September and then rose to Rs. 94 in November. The price of new season's paddy began at Rs. 85 and rose to Rs. 98. At Akyab the price rose to Rs. 95, at Bassein it reached Rs. 108. At Moulmein the export of paddy has developed considerably and prices were good. Other prices, *e.g.*, those of fish and jaggery, rose in sympathy. The price of locally manufactured salt, however, fell in several districts.
- Prices.
126. The provision and regulation of grazing-grounds are becoming yearly a more important matter. In Akyab 316 more acres were demarcated and allotted. In Tharrawaddy 1,674 acres were reserved, but 2,068 acres of old grazing-ground were thrown open, being unfit for the purpose. In Bassein 44 grounds with an area of 7,951 acres were reserved. In Myaungmya 4,047 and in Henzada 1,715 acres were added, but in the latter district this class of business is much in arrear and the appointment of a special officer will be necessary. In Amherst 5,392 and in Thaton 2,833 acres were allotted. In several districts vigorous action was taken to stop encroachments and to eject trespassers.
- Grazing-grounds.

Agriculture (Upper Burma).

127. The rainfall was not only light, but badly distributed, the middle of the season being unusually dry. There was heavy rain towards the close of the calendar year 1895, which benefitted the dry-weather crops and prevented scarcity from becoming acute. In Shwebo district there was a general failure of the harvest and Sagaing was only a little better off. In Yamethin, Myingyan, and Meiktila the crops were bad, but the emigration of many to the Mandalay-Kunlon Railway and elsewhere in
- The season.

search of work and a small surplus from the preceding year enabled the cultivators to tide over the danger of famine.

128. Prices were of course high in consequence of the scarcity. The wholesale price of paddy ranged in January—March from Rs. 70 in Upper Chindwin to Rs. 117 in Magwe and Pakokku. Other prices, though reported, are insufficiently trustworthy to form a basis for inference.

129. English vegetable seeds were distributed to 11 districts and in the Chin Hills and Ruby Mines were very successful. The orchard and garden at Taunggyi in the Southern Shan States are prospering, but want of an extended market prevents the spread of new forms of cultivation.

Veterinary Work.

130. During the year rules for the prevention of cattle disease framed under the Lower Burma Village Act and the Upper Burma Village Regulation were put in force in several districts in both Lower and Upper Burma. Forty-six Veterinary Assistants were employed, their distribution being much the same as last year; they treated 23,287 animals.

Of the four imported stallions mentioned in last year's report, one had to be destroyed, two were sold, and the fourth is to be sold. The Shan stallion continued to do good work at the stud. The two donkey stallions were practically useless: one has been sold and orders have been given for the sale of the other. During the year 10 veterinary students were sent down from the Southern Shan States with a view to being trained as Veterinary Assistants for work in the Shan States. The ordinary work of the Veterinary School was carried on satisfactorily during the year.

Rice-trade Statistics.

131. The following table shows the quantity of rice exported from Lower Burma in each of the past 10 years and during the present year:—

Year.	EXPORTS OF RICE FROM LOWER BURMA TO			Total.
	Europe and America.	India, China, and Straits.	Upper Burma.	
	Tons.	Tons.	Tons.	Tons.
1886	600,711	293,223	77,044	1,030,978
1887	709,957	243,707	125,177	1,078,841
1888	613,534	162,864	150,608	927,066
1889	708,930	245,129	58,504	1,012,563
1890	749,504	430,079	25,338	1,204,921
1891	852,799	303,423	77,840	1,234,062
1892	824,151	242,367	152,804	1,219,322
1893	773,223	523,435	116,678	1,418,354
1894	729,965	594,504	36,531	1,361,000
1895	501,450	450,999	25,447	1,277,896
1896 (for 10 months)	747,316	355,895	87,344	1,190,555

Weather and Crops.

132. The following statement shows the rainfall in inches in representative districts in Upper and Lower Burma:—

Lower Burma.

District.	JANUARY TO MAY.		JUNE TO SEPT- EMBER.		OCTOBER TO DE- CEMBER.		TOTAL.	
	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.
	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
Akyab	10.72	21.43	133.76	158.87	10.64	13.53	155.12	193.83
Hanthawaddy	13.91	15.58	66.55	74.85	1.67	7.99	82.13	98.42
Pegu	11.49	18.05	95.81	102.15	3.00	7.50	110.30	127.70
Tharrawaddy	8.92	12.88	54.53	70.98	5.71	8.78	69.16	92.64
Prome	6.29	6.19	31.75	32.48	4.41	6.90	42.45	45.57
Thongwa	16.50	19.09	67.31	72.02	5.72	7.59	89.53	98.70
Bassein	10.56	14.5	75.02	188.58	7.07	12.06	92.65	215.14
Henzada	8.08	9.94	58.88	72.33	4.74	8.44	71.70	90.71
Amherst	27.28	29.18	135.62	151.57	7.42	9.03	170.32	189.78
Toungoo	11.00	10.20	48.82	59.88	4.99	7.89	64.91	77.97

Upper Burma.

District.	JANUARY TO MAY.		JUNE TO SEPT- EMBER.		OCTOBER TO DE- CEMBER.		TOTAL.	
	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.	1895.	Mean of preceding five years.
	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.	Inches.
Mandalay	14.26	6.73	24.91	16.72	43.75	9.41	66.00	32.89
Bhamo	14.73	9.03	48.09	60.72	5.65	5.34	68.47	75.69
Katha	17.20	10.22	36.66	47.55	5.62	7.66	59.58	60.43
Shwebo	8.73	5.88	20.07	17.99	4.01	5.53	32.81	29.40
Ruby Mines	16.92	17.74	63.96	69.65	13.68	13.86	94.56	101.25
Mvingyan	6.03	4.55	10.38	14.02	3.10	5.98	19.51	24.55
Pakokku	5.02	4.58	19.51	11.81	3.57	6.81	28.10	23.20
Minbu	12.69	5.72	20.24	18.10	7.00	5.25	39.93	29.07
Magwe	15.44	6.58	17.98	17.20	7.96	5.88	41.35	29.66
Yamethin	9.71	7.15	17.56	21.33	6.73	8.11	34.00	36.59

Horticulture.

133. There are two horticultural societies in the Province, one at Rangoon with 139 members and one at Moulmein with 65 members. The large majority of the members are Europeans. As in the previous year, the Rangoon society received grants in aid of Rs. 2,400 from Government and Rs. 1,200 from the Municipality. Inclusive of these amounts, the income of the society in 1895 was Rs. 18,986 against Rs. 15,972 in 1894, and the total expenditure Rs. 17,382 against Rs. 15,138 in 1894. Numerous experiments were as usual carried on to test the possibility of improving indigenous or acclimatized plants and trees or of introducing new varieties. The income of the Tenasserim society amounted to Rs. 488 and the expenditure to Rs. 478. Its operations are on the same lines as those of the Rangoon society. The experiments in regard to the introduction of

Havana tobacco seed in the Amherst district proved a failure owing to an unfavourable season. The annual agricultural show was again successfully held in 1895. Rupees 289 were expended in prizes. A grant of Rs. 460 was made by Government towards the expenses of the show as in former years.

Forests.

134. Sanction was received during the year to the long deferred reorganization of the Subordinate Forest Staff, the total number of Rangers, Foresters, and Guards being raised from 408 costing Rs. 1,06,608 to 687 costing Rs. 1,84,560. The greater number of the new appointments were, however, merely transferred from the temporary establishment, which it had been found necessary to entertain from year to year, in order to meet the increasing needs of the department. The immediate net increase in expenditure caused by the reorganization of the Subordinate Executive Staff amounted to Rs. 23,580 in Lower and Rs. 7,445 in Upper Burma. Sanction was also received to an increase of 22 appointments to the staff of the Indian and Provincial Forest Services in Burma.

During the year the Salween-Ataran division of the Tenasserim circle was divided into two divisions called the Thauogyin and Ataran divisions respectively. All forest territory was taken from the Kado division, thus enabling the officer in charge to concentrate all his attention on the timber work on the Salween river and in the Kado Depôt. No change of territory took place in the other circles during the year.

135. At the beginning of the year the area of reserved forests in Lower Burma was 7,072 square miles. In the Tenasserim circle an addition of 150 square miles (of which 4 square miles are burdened with Karen taungya rights) was made to the area of the reserved forests. In the Pegu circle further reserves amounting to 116 square miles were formed during the year. At the close of the year, including a net area of 49 square miles added by revision of areas, and excluding an area of 8 square miles given up during the year, the reserved forests in Lower Burma covered 7,379 square miles, of which 573 square miles are burdened with taungya rights. Projects for the reservation of further areas aggregating about 1,348 square miles were pending at the close of the year. The demarcation of 135 miles of reserve boundaries was carried out at a total cost of Rs. 1,276 and an outlay of Rs. 4,084 was incurred on repairs to and renewal of boundary-marks. The village forests in Thayetmyo were found to be a failure and were abandoned.

In Upper Burma the area of reserved forests at the beginning of the year was 4,408 square miles. Areas aggregating 291 square miles in the Bhamo, Katha, and Mu divisions of the Eastern circle and 722 square miles chiefly in the Upper and Lower Chindwin divisions of the Western circle were added during the year, and at the close of the year the extent of the reserved forests, including a net addition of 17 square miles gained by survey correction in the Eastern circle, amounted to 5,433 square miles, of which 2,705 square miles are in the Eastern circle and 2,733 square miles in the Western circle. The rights of the *taungya* cutters in the Pyinmana reserves were bought up, the total area over which *taungya* rights have been conceded being thus reduced from 219 square miles to 100 square miles. Enquiries were held by Forest Settlement Officers over areas representing approximately 539 square miles in the Eastern circle and 331 square miles in the Western circle. At the close of the year proposals for the settlement of 882 square miles and 1,246 square miles in the Eastern and Western circles respectively were under preparation or awaiting disposal. Several tracts of valuable forests hitherto unvisited were examined by local officers during the year. Mr. H. N. Thompson, who was deputed to accompany the Hukong valley survey party submitted a report on the rubber forests in that region. The demarcation of 616 miles of boundary was carried out during the year at a total cost of Rs. 6,348, leaving 490 miles still to be done. Rupees 1,274 were expended on repairs to existing marks.

136. In Lower Burma a party of the Imperial Survey Department was at work on forest survey from October 1895 to June 1896. A detachment of the Imperial Forest Survey

Forest survey.

Branch was also engaged. The former completed 247 square miles on the 4-inch scale in Toungoo and 89·78 square miles in Pegu. It began upon 12 more square miles in Toungoo. The area triangulated was 630 and traversed 722 square miles. Of unreserved forests in Toungoo 115 square miles were completed on the 2-inch scale. The latter party triangulated 561 and traversed 399 square miles in the Ataran and Haungtharaw valleys of the Amherst district. It did no detail survey. A detachment of the Imperial Forest Survey Branch party was also at work in the Pinyinana reserves in the Eastern circle. It finished the detail survey of 174 square miles of reserves and the linear survey of 54 miles of boundaries, both on the 4-inch scale, besides doing 65 miles of traverse survey. Local officers did traverse surveys to the extent of 673 miles in the Eastern circle and 2,443 square miles in the Western circle.

137. The working plans party under Mr. J. Messer was at work in the Tenasserim circle during the year and collected data for the West Swa, Lonyan, and Sabyin reserves. Working plans for the Bondaung and Kabaung reserves in the Toungoo division and the Tonye reserves of the Prome division were sanctioned during the year as were the preliminary reports for certain reserves in the Tharrawaddy division. Proposals for the systematic working of teak in unreserved forests in Thayetmyo and Tharrawaddy were also submitted and have been sanctioned since the close of the year. No working plans have yet been started in Upper Burma, but linear valuation surveys were made over 5,793 acres in the Eastern and over 3,407 acres in the Western circle against 4,236 acres and 1,466 acres in 1894-95.

138. At the beginning of the year 139 cases were pending in Lower Burma ; 2,747 new cases were reported during the year ; 506 of the cases were taken before Magistrates ; convictions were obtained in 363 cases, while in 45 cases the accused were acquitted ; 2,138 cases were compounded ; 241 cases were pending at the close of the year. The majority of cases occurred in the Prome, Thayetmyo, and Tharrawaddy divisions and arose out of the illicit felling of cutch and young teak trees. A conference was held at Prome in February under the orders of the Chief Commissioner to consider the question of the preservation of the cutch tree and orders have since been passed. In Upper Burma 39 cases were pending at the beginning of the year and 813 new cases were reported against 612 in the previous year. Magistrates disposed of 389, in 292 of which, or 75 per cent., convictions were obtained. The low percentage of convictions was due to a large number of acquittals in prosecutions for illicit felling of cutch, in which the accused persons successfully pleaded that the cutch was the produce of privately owned land. In 428 compounded cases Rs. 9,770 were received as compensation ; 28 cases were pending at the close of the year.

139. In Lower Burma operations for fire-protection were attempted over 781·09 square miles and were successful in the case of 711·38 square miles against 615·28 square miles and 549·50 square miles respectively in 1894-95. The cost was Rs. 54 per square mile attempted against Rs. 54 in the preceding year ; 71 forest fires occurred during the year, of which 20 were due to incendiarism, 26 to carelessness on the part of ya-cutters, 10 to travellers, 9 to carelessness on the part of the establishment, and 6 to unknown causes. The total number of prosecutions for injury to forest by fire was 34, of which no less than 15 occurred in Tharrawaddy.

In Upper Burma out of 526 square miles, 467 were successfully protected at a cost of Rs. 12-7-4 per acre. Several attempts were made to set fire to the Tichaungwa reserve in the Minbu district, while in the Ruby Mines some of the fires were believed to be due to wilful incendiarism.

140. No additions were made during the year to the area of regular plantations, which remained at 4,001 acres, of which 791 were in the Tenasserim and 3,210 in the Pegu circle. The area of taungya teak plantations was increased by 1,728 acres in the Tenasserim circle at a cost of Rs. 7-2-10 an acre. In the Pegu circle 1,959 acres were planted with pure teak, 550 acres with pure cutch, and 841 acres with a mixture of teak and cutch in taungyas. In the Eastern circle only

3 acres were added to the area of regular plantations, bringing the total to 101 acres, while the area of teak plantations increased from 153 to 350 acres. There are no regular plantations as yet in the Western circle, but 47 acres were added to the area of cutch taungya plantations, which covered 337 acres at the close of the year.

141. A few experiments in cultivation were made in the Eastern circle.

Experimental cultivation. Experiments on a small scale were tried with rhea grass in the Mandalay and Pyinmana divisions. The pine cultivation has not been very successful. Experiments were again tried with eucalyptus. Only 10 of the mahogany trees at Minbu survived, but they are reported to be flourishing.

142. Fifteen thousand four hundred and fifty-three trees were girdled in reserves in Lower Burma, 5,900 in the Tenasserim, and 9,553 in the Pegu circle as compared with 14,474 trees girdled in reserves in the preceding year. Outside reserves 4,362 trees were girdled against 4,599 in 1894-95. No girdling of teak was done in the Western circle, but 686 pyinkado trees were marked for extraction, while 2,974 cutch trees were marked in accordance with rough working-plans; 1,650 teak trees were girdled in the Eastern division.

143. The quantities of teak and other timber extracted from the forests during the year were as follows:—

Lower Burma.

	Teak.	Other kinds.	Total.
	C. Ft.	C. Ft.	C. Ft.
By Government Agency	2,318,572	61,429	2,380,001
By purchasers and under trade permits	1,015,061	13,376,784	14,391,845
Under free permits	3,432	139,531	147,963
By lease-holders of forests	57,494	30,202	87,696
Total 1895-96	3,394,559	13,607,946	17,007,505
Total for 1894-95	2,689,000	13,388,693	16,077,693
Increase or decrease in 1895-96	+ 715,559	+ 219,253	+ 929,812

Upper Burma.

	Teak.	Other kinds.	Total.
	C. Ft.	C. Ft.	C. Ft.
By Government Agency	350,726	14,417	374,143
By purchasers and under trade permits	9,007,978	6,464,882	15,472,860
Under free permits	269,276	22,612	291,888
By lease-holders of forests	...	618,559	618,559
Total 1895-96	9,627,980	7,120,470	16,757,450
Total for 1894-95	9,549,257	6,207,037	15,756,294
Increase or decrease in 1895-96	+ 87,921	+ 1,049,423	+ 1,117,344

144. In the Tenasserim circle 1,183,011 cubic feet of teak were worked out by Government agency against 828,394 cubic feet in 1894-95. Of woods other than teak Government extracted 28,127 cubic feet against 49,280 in the previous year. By consumers and purchasers, including Messrs. Macgregor and Company, who extracted 948,528 cubic feet of teak, 975,142 cubic feet of teak and 626,722 cubic feet of other reserved woods were removed; 205,060 cubic feet of *kaunghmu* were extracted

from the Salween-Ataran forests against 8,838 cubic feet in the previous year. The amount of *pyinma* extracted from West Salween and of *kauyin* from Shwegyin and Tounzoo largely increased.

In the Pegu circle 1,135,561 cubic feet of teak and 28,297 cubic feet of other reserved woods were extracted by Government agency against 1,083,812 cubic feet and 24,370 cubic feet in 1894-95. The quantity of timber of all sorts other than teak removed by purchasers was 9,683,693 cubic feet.

In Upper Burma 2,301 logs containing 2,275 tons of teak were brought out of the forests of the Bhamo, Katha, and Ruby Mines divisions against 1,929 logs containing 1,830 tons in the previous year. They yielded a profit on sale of Rs. 21-15-7 per ton. Besides this timber 7,139 logs containing 3,246 tons of "rejected" teak were either made over to contractors on payment of the local duty, or were sold on the half profits principle and yielded a net revenue of Rs. 27,778 against Rs. 11,594 from the same source in 1894-95. In the Western circle 224 logs of teak were extracted departmentally from the Minou and Taungdwingyi forests and 493 logs of drift teak and 39 logs of other kinds of drift timber lapsed to Government. The following statement shows the quantity of timber extracted by the Bombay Burma Trading Corporation from the various forests held by them under lease.

Lessees.	Circle.	Division.	Forest.	1894-95.		1895-96.		Increase.	Decrease.	
				Tons.	Revenue.	Tons.	Revenue.			
Messrs. The Bombay Burma Trading Corporation.	Eastern	Madaya	Pyangshu	6,251	55,944	3,957	37,997	...	21,845	
		Ma	Mu	5,726	53,075	7,075	64,754	11,688	...	
		Pyinmana	...	91,220	8,31,128	80,548	7,49,063	...	82,063	
	Western	Upper Chindwin	Chindwin	...	14,206	2,18,066	17,736	4,63,491	1,78,525	...
		Lower Chindwin		...	11,057		17,973			
		Vaw (Myittha)		...	4,117		12,567			
		Vaw		...	544		1,152			

The increase over the preceding year was almost entirely caused by the increased outturn from the Chindwin forest due to favourable floods. The decrease in the yield of the Pyinmana forests was due chiefly to the rejection by the lessees of 11,079 logs extracted by them. These were sold for Rs. 34,893, of which amount, however, only Rs. 483 were realized during the year of report. Messrs. Darwood and Company extracted 4,124 tons from the Shweli and Hlaingdet forests and Hadji Mahomed Hady 860 tons from the Bhamo forests, from which Government derived a revenue of Rs. 72,997 as compared with Rs. 1,93,316 on 14,996 tons in 1894-95. The lease of the Kaukkwe and Mosit forests held by Hadji Mahomed Hady was cancelled owing to the failure of the lessee to comply with its conditions. The estimated outturn of teak from the forests of the Southern Shan States was 12,357 tons. Trade licenses were granted in the Eastern circle for 10,890 tons of teak, 436 tons of padauk, and 43,812 tons of other varieties. Free licenses were granted for an estimated quantity of 3,283 tons of teak against 3,019 tons of teak in 1894-95. In the Western circle trade licenses were issued for 6,250 teak and 128 padauk trees and free licenses for 5,745 teak trees.

145. The number of bamboos extracted in Lower Burma was 21,161,329 valued at Rs. 53,338 against 18,444,885 valued at Rs. 46,348 in the previous year. The number of canes was 10,801,855 against 12,364,800 in 1894-95. No catch was extracted during the year of report. The aggregate revenue from minor forest produce was Rs. 85,642 against Rs. 85,874 in the preceding year. In Upper Burma 20,426,739 bamboos and 10,739,602 canes were extracted against 22,744,846 bamboos and 7,677,851 canes in the previous year. The quantity of catch removed from the forests of the Eastern circle again showed a decrease, the revenue for the year being Rs. 1,518 against Rs. 3,227 in 1894-95 and Rs. 7,455 in 1893-94. Only 12 licenses were issued against 22 in the previous year. The outturn in the

Western circle showed, on the other hand, a considerable increase, being 983,742 viss valued at Rs. 1,26,793 against 734,392 viss valued at Rs. 82,784. The outturn of India-rubber was considerably smaller than in the previous year, being 126,035 viss against 175,285 viss and 206,584 viss in 1894-95 and 1893-94 respectively. The aggregate revenue of the two circles from minor forest produce was Rs. 3,29,254 against Rs. 3,00,930 in the preceding year.

Revenue and expenditure.

146. The following table shows the receipts and expenditure in both Upper and Lower Burma during the year 1895-96.—

LOWER BURMA.

Revenue.

			Rs.
Tenasserim circle	...	...	17,22,512
Pegu circle	...	...	15,90,475
Total Lower Burma			33,12,987

Expenditure.

Tenasserim circle	...	...	7,03,326
Pegu circle	...	...	6,44,485
Total			13,47,811
Net revenue, Lower Burma...			19,65,176

UPPER BURMA.

Revenue.

			Rs.
Eastern circle	...	...	15,69,283
Western circle	...	...	7,08,106
Total			22,77,389

Expenditure.

Eastern circle	...	...	3,63,693
Western circle	...	...	2,01,634
Total			5,65,327
Net revenue, Upper Burma			17,12,062
Total net revenue			36,77,238
Net revenue, 1894-95			37,31,385
Decrease			54,147

The revenue was contributed as follows by the various sources of income.—

Lower Burma.

	1894-95.	1895-96.	Increase or decrease.
	Rs.	Rs.	Rs.
From timber and other produce removed from the forest by Government agency.	19,97,477	18,57,735	- 1,39,742
From timber and other produce removed from the forest by consumers and purchasers.	{ Timber 7,15,750 { Firewood and charcoal ... 44,703 { Bamboos 60,263 { Grazing and fodder grass ... 841 { Other minor produce ... 21,108	8,52,118 43,097 74,753 900 12,762	+ 1,38,268 - 1,666 + 8,490 + 68 + 8,346
Confiscated drift and waif wood	1,77,586	1,81,118	+ 3,532
Duty on foreign timber and other produce	3,07,828	2,41,001	- 66,827
Miscellaneous	48,333	49,404	+ 1,071
Total	33,77,899	33,12,987	- 64,912

Upper Burma.

	1894-95.	1895-96.	Increase or decrease.	
	Rs.	Rs.	Rs.	
From timber and other produce removed from the forest by Government agency.	1,29,790	1,45,052	+ 15,262	
From timber and other produce removed from the forest by consumers and purchasers.	Timber	16,93,464	17,05,905	+ 12,441
	Firewood and charcoal	28,189	43,715	+ 5,526
	Bamboos	66,772	64,167	- 2,605
	Grazing and fodder grass	81	21	- 60
	Other minor produce	2,32,506	2,34,976	+ 2,470
Confiscated drift and walk wood	30,290	43,867	+ 13,577	
Duty on foreign timber and other produce ... ..	...	...	...
Miscellaneous	26,895	39,686	+ 12,791	
Total	22,17,987	22,77,389	+ 59,402	

The decrease in Lower Burma was chiefly caused by diminished receipts from foreign timber at Kado, due partly to unfavourable rains and partly to the exhaustion of the Siamese forests.

The increased revenue in Upper Burma from timber extracted by Government agency was due to the sale of a large quantity of the previous year's timber at Rangoon during the year under report. The provincial share of the forest survey parties has still to be brought to account.

147. The quantity of teak timber imported by the Salween into Moulmein was 58,941 tons against 75,831 tons in 1894-95; 43,757 driftlogs were received at Kado against 37,651 in the preceding year. The quantities of teak imported by the Irrawaddy and Sittang were 43,275 logs and 77,771 logs respectively against 30,159 and 85,520 logs in the previous year. The value of manufactured wood (chiefly casks) imported from Calcutta and the Straits Settlements was Rs. 2,44,506, but Rs. 1,26,810 worth of wood was exported to ports in the Madras Presidency.

148. The following table gives a comparative statement of the quantities of teak exported from Moulmein and Rangoon in each of the past five years:—

Year.	FROM MOULMEIN.		FROM RANGOON.		TOTAL.		
	Tons.	Value.	Tons.	Value.	Tons.	Value.	Average value per ton.
		Rs.		Rs.		Rs.	Rs.
1891-92 ...	62,320	41,88,267	99,647	75,13,397	161,967	1,17,01,664	722
1892-93 ...	106,850	72,57,412	109,336	91,85,043	216,186	1,64,42,455	7606
1893-94 ...	85,782	60,39,428	85,623	65,78,973	171,345	1,26,18,401	7364
1894-95 ...	84,456	58,68,527	106,810	83,34,657	191,266	1,42,03,184	7426
1895-96 ...	84,363	54,44,214	120,494	94,03,044	204,857	1,52,47,258	7443

There was considerable demand for Burmese teak, chiefly for naval purposes and prices were higher than they have been for some years.

149. Several changes were made in the rules under the Upper Burma Forest Regulation. A new edition of the Upper Burma Forest Regulation, with rules and notifications thereunder, revised up to the 1st October 1895, was issued. The rules under the Burma Forest Act were under revision during the year. The work has since been completed and a new edition of the Forest Act and Rules revised up to date is being published.

Mines and Quarries.

150. The total value of jade extracted from the jade mines in the Myitkyina district was Rs. 1,25,805. The present is the last year of the farm of the royalty.

Jade.

151. The Ruby Mines Company continued to work the ruby mines at and near Mogók. Their system of working was, however, changed, and the boring of mines into the hillsides in order to tap the pockets or strata of *byan* (ruby earth) was discarded in favour of open quarries. The company continued to receive the fees for licensing persons to work after native methods. Since the close of the year their lease of the mines has expired and a fresh lease has been issued for a term of 14 years. During the year that portion of the Ruby Mines district not comprised in the Mogók stone tract was declared a stone tract, named the Mōng Mit stone tract. The Nanyaseik ruby mines were opened to miners on the 1st November 1895, digging for rubies being permitted on payment of a royalty, and the sums so collected amounted to Rs. 32,888. Several good stones were discovered. The Sagingin ruby mines were examined by Mr. Hayden of the Geological Survey.

Rubies.

152. In the Katha district one mining lease and one prospecting lease were issued during the year. At the close of the year three persons held mining leases, but, as in the previous year, no mining work was done except by Mr. C. M. Wright, who has erected a 10 stamp mill worked by a portable engine of 16 nominal horse-power. A considerable quantity of quartz was mined during the year. The results have been fairly satisfactory. In Tavoy district a gold-mining lease was granted to Mr. Watson. Little mining has, however, been done, and the results are as yet uncertain. Since the close of the year two further applications for prospecting licenses have been received.

Gold.

153. Tin is found and worked in the Mergui district. The concession at Maliwun has been worked by the Jelevu Mining and Trading Company, Limited. The amount of tin exported from Victoria Point was 438 cwts., valued at Rs. 23,465, being considerably less than in the preceding year. The company have the sole right of exporting minerals, and the decline is partly due to the fact that they intend in future to smelt their ore in Maliwun and have stored their ore until the necessary machinery can arrive. It is also partly due to the fact that some of the native miners, dissatisfied with the prices offered by the company, are holding back their ore in the hope that the company may fail and that they will then be able to export their ore to the Straits as before.

Tin.

154. The Burma Coal Company, Limited, continued to work the Lingadaw or Kabwet coal-mine in the Shwebo district. Some 335 men, 96 women, and 3 children were employed at the works. The company extracted 12,120 tons of coal during the year. A prospecting license was issued to Mr. W. R. Lewis to search for coal in the Thayetmyo district.

Coal.

155. The outturn of petroleum in Burma was 14,564,115 gallons, valued at Rs. 14,75,406. There are two oil settlements in the Eastern Borongo island of the Akyab district, one of which is owned by Mr. Savage and the other by the South Australian Petroleum Oil-fields Company, Limited. Sixty thousand three hundred and fifty-five gallons of oil, valued at Rs. 11,171, were obtained from these fields during the year. One hundred and forty-one thousand nine hundred and thirty-nine gallons of oil valued at Rs. 26,542 were extracted in the Kyaukpyu district, principally by the South Australian Petroleum Oil-fields Company and the Arakan Oil Company. The Burma Oil Company continued their operations in Magwe and Pakókku. The total output of oil in the Magwe district was 11,891,421 gallons, an increase of 1,460,518 gallons over the yield of the previous year. The value realized was Rs. 14,25,341. The company continued to develop their concession at Yenangyat in the Pakókku district and have made 14 borings. Further leases have been made to them of Blocks I to VII and the remainder of Block IX. The total

Petroleum.

yield of oil in the Pakokku district was 9,470,400 gallons, valued at Rs. 12,352.

A detailed geological survey of the Salè petroleum fields is to be made during the ensuing cold season.

156. The operations for the extraction of mica which were started in 1894-95

Miscellaneous in the Twinngé township of the Ruby Mines district were continued during the year. The outturn was larger than last year, and the experiment is said to be a success. The tourmaline mines in Mông Mit were practically closed, there being no market for the stone.

Seventy licenses were issued for the extraction of alabaster from the quarries at Sagyin. These mines supply nearly the whole of Upper Burma with the alabaster out of which images of Gaudama are made. The steatite mines in Minbu were examined by Mr. Hayden of the Geological Department; the revenue derived from them is small.

Manufactures.

157. The principal manufactures were specified in the report of 1889-90. The total number of factories which came within the scope of Act XV of 1881 in Lower Burma was 125 against 112 in the previous year. The mechanical power used in every case was steam. Of the total number, 112 were either rice or timber saw-mills. In all 110 factories were situated at or near the ports of Rangoon, Moulmein, Bassein, and Akyab. The total number of operatives shown in the returns for the year was 17,023 as compared with 14,361 in 1894. Of this number 13,402 were employed in rice or timber mills. The number of women employed in factories during the past year was 342 as compared with 300 in 1894. No female children were employed and only 36 male children or about half the corresponding number for 1894. The class of factory workers is described as well paid and prosperous; their average wages vary from Rs. 12 to Rs. 15 per month.

Commercial Marine.

158. The number of vessels and the aggregate tonnage engaged in the sea-borne trade of the province in each of the past three years were as follows:—

	Vessels.	Tonnage.
1893-94	6,320	3,797,096
1894-95	6,335	3,975,148
1895-96	6,355	3,944,795

This tonnage was distributed in the following proportions among the four chief ports and the smaller ports:—

Port.	1893-94.				1894-95.				1895-96.			
	Entered.		Cleared.		Entered.		Cleared.		Entered.		Cleared.	
	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.	Vessels.	Tonnage.
Rangoon	1,222	1,001,997	1,187	1,237,272	1,123	1,233,097	1,118	1,228,924	1,174	1,291,712	1,161	1,282,499
Akyab	494	150,591	360	145,741	458	220,093	633	215,510	373	161,231	370	172,688
Bassein	21	33,389	31	52,212	28	47,001	44	78,796	22	20,151	35	64,898
Moulmein	507	266,022	504	265,510	612	292,353	621	293,280	622	285,393	683	284,240
Smaller ports	988	226,441	988	217,387	954	297,816	964	107,120	970	192,315	934	162,075
Total	3,222	1,878,421	3,158	1,918,202	3,155	1,991,212	3,180	2,053,830	3,161	1,971,204	3,194	2,072,401

159. The value of the foreign import trade was 471½ lakhs or 125 lakhs more than that of the previous year, while the foreign export trade of the year exceeded that of 1894-95 in value by 75 lakhs and was the highest on record. Shipments of rice to Europe and Eastern Asia were considerably higher than in 1894-95, and the total value of rice exported was Rs. 8,73,98,915 against Rs. 8,28,70,579 in the past year. The large increase in exports of rice caused a corresponding increase in the number and tonnage of vessels engaged in that trade, the increase being, as compared with the figures for 1894-95, 51 vessels and 82,809 tons. Three hundred and

eleven steamers with tonnage aggregating 508,375, and 180 sailing vessels with a total tonnage of 135,041, entered the several ports of the Province, and the vessels that cleared numbered 377 steamers with a total tonnage of 652,342, and 174 sailing ships with an aggregate tonnage of 141,626. In 1894-95 two hundred and seventy-two steamers, of 465,857 tons entered, and 332 steamers of 579,030 tons cleared, while the figures for sailing vessels were 200 of 150,827 tons and 187 of 158,861 tons respectively.

160. Owing to the heavy imports of country produce and manufactures from the Bengal and Madras Presidencies the total value of the coasting trade rose from Rs. 8,71,07,231 in

Coasting trade.

1894-95 to Rs. 9,05,21,034 in the year under review. The increase in the number and tonnage of vessels employed in this manner was more than counterbalanced by the decrease consequent on a reduction of shipments of grain to Indian ports, and the net result was a diminution in the tonnage employed. The number of vessels engaged in the coasting-trade was 3,141 steamers of 2,401,153 tons, and 2,172 sailing vessels of 106,255 tons, or a total of 5,313 vessels of 2,507,408 tons, against 3,209 steamers of 2,495,694 tons, and 2,135 sailing vessels of 124,879 tons, or a total of 5,344 vessels of 2,620,573 tons recorded in 1894-95.

161. Nineteen shipping casualties occurred at Rangoon in respect of ships in pilotage waters. Serious damage was caused

Wrecks and casualties.

only in the collision between the S.S. *Camorta* and the German ship *Adolf*, and the Harbour Master, whose recklessness caused the collision, was removed from the Port Trust service. In the Moulmein river the S.S. *Sirdhana* and the native barque *Pakiulechmy* were grounded while in pilotage charge; and the *Gyne*, a steam-launch belonging to the *Salween* Steam Navigation Company, collided with a cargo boat and was sunk. Formal investigations were held in the cases of the first and third of the accidents mentioned above. The Arakan coast was visited by a cyclone in April 1895, which did considerable damage, the most serious consequence being the loss of the barque *Stree Renganayakulu*, in which 19 persons were drowned. The British Indian brigs *Kherool Aman* and *Soloman Shah* were also driven ashore and completely wrecked; a collision took place between the British S.S. *Benedick* and the German barque *Edwin Rickmers*; and the old buoy vessel *Dolphin*, which was sold by Government to private persons in June 1894, was driven ashore.

162. No marine surveys were executed during the year. The tidal observa-

Marine surveys and tidal observations.

tions taken at Rangoon and Diamond Island continued to give satisfactory results. At Moulmein and Akyab such observations were taken from graduated staffs, and the daily readings were reported monthly to the Survey of India office at Poona for comparison with the predictions contained in the Tide Tables.

163. The light-houses and light-vessels on the Burma coast were all fully inspected in March and April 1896, and the service was maintained in a state of efficiency throughout the year

Light-houses and light-vessels.

under review. The crews enjoyed good health on the whole; but seven cases of beri-beri occurred, one of which proved fatal. In accordance with the Superintendent's recommendation, the establishment of light-keepers was recruited during the year by two English naval pensioners, whose services were obtained for the Administration by Her Majesty's Secretary of State for India. The station vessel visited the light-houses and light-vessels regularly throughout the year. Receipts from light-dues increased, the amount realized in 1895-96 being Rs. 2,77,142 as compared with Rs. 2,75,809 in the previous year. But the increase was confined to Rangoon. Receipts collected at the ports of Akyab and Bassein fell off very considerably, and at Moulmein the amount collected was nearly the same as in 1894-95. The aggregate expenditure, which in 1894-95 amounted to Rs. 1,60,854, in the past year fell to Rs. 1,38,041, chiefly because no heavy outlay was necessary in the Public Works Department on repairs and improvements to the light-houses or in the Marine Department on repairs and fittings for the light-vessels. There was a large reduction of expenditure on coal and contingencies. The two additional light-ships that are required, one for the Baragua flats station and one as a relief vessel, are now being constructed

at the Kidderpore dockyard. The first of the two vessels has been completed and, under the name of the *Danidaw*, is now stationed at the south-eastern corner of the Baragua flats. The second vessel is expected to be ready early next year.

164. The Rangoon Pilot service consisted of 15 first and one second grade pilots, and six special pilots. The receipts of the Pilot Fund, which has now been separated from the general Port Trust Fund, amounted to Rs. 1,95,291 against Rs. 1,84,743 in the preceding year, and the expenditure to Rs. 2,00,555 as compared with Rs. 1,95,554 in 1894-95; and the year closed with a credit balance of Rs. 14,269. The pilots were graded according to the proportion of their gross earnings contributed towards the Pilot Fund. Those who contributed 25 per cent. were placed in Class I, and Classes II and III consisted of pilots who gave 30 and 40 per cent. respectively of their gross earnings. The highest average gross monthly earnings of a first-grade pilot in full employment during the year amounted to Rs. 1,002 in Class I and to Rs. 872 in Class II, and the average net monthly earnings to Rs. 875 in Class I and Rs. 671 in Class II. At Moulmein there were six European and three native pilots, and four Europeans held special certificates for piloting only the vessels which they command. The average net monthly earnings of a full draft pilot were Rs. 505. One European first-grade pilot died at Bassein in June 1895, and the service at that port thereafter consisted of four Europeans of the first grade and one native of the third grade. Owing to the decline in the number of vessels which visited the port, the pilotage receipts fell from Rs. 24,607 to Rs. 19,225. It is not proposed to increase the present strength of the service, as it is considered sufficient for the requirements of the port. At Akyab a first-grade pilot was drowned in the cyclone of April 1895, and a probationer qualified for the first grade in January 1896. Under the new pilot rules, which came into force in November 1895, both steamers and sailing vessels paid pilotage at full rates, and a deduction of 30 per cent. was made from the pilotage fees for the purchase and maintenance of boats, salary of probationary pilots, and for other necessary expenses in connection with the service; but in the case of one pilot of long service the rate of deduction is fixed at 20 per cent. The pilotage receipts amounted to Rs. 11,652 against Rs. 16,836 in the preceding year, and the decrease of Rs. 5,184 was due to the falling off in the number and tonnage of vessels visiting the port.

165. As in former years the number of Port Funds maintained in the Province was seven. The receipts of the Rangoon Port Fund amounted to Rs. 11,54,143 against Rs. 11,75,920 in the previous year. The general improvement of trade yielded increases under the heads of "Landing fees" and "Pilotage." The expenditure amounted to Rs. 10,26,989 as compared with Rs. 11,35,129 in 1894-95. The decrease in expenditure was mainly due to the abandonment or postponement of several projects for which budget provision had been made. In accordance with the provisions of section 36, clauses (4) and (5), of the Indian Ports Act, 1889, a Pilot Fund for Rangoon, distinct from the general Port Trust Fund, was created with effect from the 1st April 1896. A similar fund was established for Akyab with effect from the 1st October 1896. The total income of the remaining six Port Funds was Rs. 2,16,663 against Rs. 2,35,797 in 1894-95. The income generally fell off, owing to diminished receipts from port dues on vessels. The port dues at Tavoy and Mergui have now been raised to the maximum allowed by the Indian Ports Act, 1889, mainly in order to provide funds for the construction of suitable landing places at these ports. The joint expenditure of the minor port funds was Rs. 2,10,402 against Rs. 2,36,722 in the preceding year. The decrease was principally under the heads "Purchase and repair of vessels" and "Civil works." The six funds closed the year with an aggregate credit balance of Rs. 1,96,846.

Sea-borne Trade.

166. The revival of trade in merchandise imported from foreign countries, which manifested itself in the autumn of 1894 and the early part of 1895, continued. At the beginning of

General statistics.

the year under review markets were active, goods met with a ready sale, and a large business was done for some time. This condition of affairs led, however, to over-importation in silk and cotton piece-goods, with the result that the markets became over-stocked. The removal of the duty on yarns and the alteration in the duty on cotton goods had very little effect on trade generally, while, notwithstanding that the paddy harvest was plentiful and that prices for grain were fairly high, cultivators have not yet recovered from the serious losses of former years. Still in spite of these hindrances the figures all point to a return of prosperity after the depression caused by the disorganization of the rice trade in 1893 and 1894. Excluding treasure, the total trade of the year was of the recorded value of Rs. 24,53,61,264, of which Rs. 24,33,47,403 represented private trade and Rs. 20,13,861 Government transactions, against Rs. 21,99,76,581 and Rs. 22,65,961 in 1894-95. The recorded value of the foreign import trade was 471½ lakhs or 125 lakhs more than in 1894-95 and only about 20 lakhs less than the average of the four years beginning with 1891-92, while there was an increase of no less than 65 lakhs in the value of the import coasting trade. Coasting exports declined 7·96 per cent. in consequence of the heavy falling off in shipments of rice to India, but the foreign export trade was the highest that has yet been recorded and exceeded that of 1894-95 in value by 75 lakhs. Rice, teak, cutch hides, and mineral oil all contributed to this increase.

The progressive value of the trade of Burma since 1866-67 is shown below—

Year.	RANGOON.			OTHER PORTS.			TOTAL FOR THE PROVINCE.		
	Imports.	Exports.	Total.	Imports.	Exports.	Total.	Imports.	Exports.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1866-67 ...	1,74,95,330	1,18,80,320	2,93,75,650	84,57,540	1,12,00,300	1,96,57,840	2,55,52,650	2,31,40,020	4,86,92,670
1871-72 ...	2,25,11,560	2,29,71,550	4,54,83,110	87,68,300	1,43,30,620	2,31,08,920	3,15,79,660	1,78,02,170	6,03,82,030
1876-77 ...	3,66,21,660	3,39,15,470	7,05,37,130	1,04,72,350	2,12,30,070	3,17,02,420	4,70,94,040	5,51,66,540	10,22,60,580
1881-82 ...	5,05,00,560	4,71,42,540	9,76,43,100	1,33,49,250	2,22,20,070	4,55,78,320	6,38,49,840	8,05,71,410	14,44,21,250
1883-84 ...	5,78,24,860	5,15,18,000	11,24,42,860	1,31,09,710	3,25,82,960	4,56,92,670	7,31,34,510	8,72,02,560	16,03,37,070
1886-87 ...	6,34,25,330	5,67,06,110	12,01,31,440	1,39,25,400	3,01,51,260	4,40,76,660	7,70,52,790	8,69,16,700	16,39,79,490
1887-88 ...	8,71,06,660	5,74,50,060	14,45,56,720	1,41,51,290	3,16,76,000	4,58,27,290	10,13,51,450	8,91,25,440	19,04,76,890
1888-89 ...	7,93,07,950	7,84,01,150	15,77,09,100	1,33,74,640	2,39,06,100	3,72,80,740	9,22,70,200	8,24,71,480	17,47,41,680
1892-93 ...	8,22,11,450	7,20,00,890	15,42,12,340	1,22,11,350	2,36,22,240	4,31,66,070	9,56,25,670	10,16,53,530	19,72,79,200
1894-95 ...	8,70,24,250	8,04,66,920	16,74,91,170	1,22,86,330	3,42,99,800	4,65,86,130	10,10,10,730	12,36,86,720	22,46,97,450
1895-96 ...	9,02,87,095	6,00,82,192	15,03,79,287	1,47,18,552	3,62,30,686	5,13,51,038	10,50,06,247	12,67,21,878	23,17,28,125
1892-91 ...	9,31,15,925	9,23,34,742	18,54,50,667	1,50,00,000	3,24,12,200	4,74,12,200	10,97,35,440	12,57,47,070	23,54,82,510
1893-94 ...	8,34,18,666	8,72,32,352	17,06,51,018	1,51,75,379	3,68,25,840	5,20,01,218	9,85,04,075	11,40,58,201	21,25,62,276
1894-95 ...	6,73,57,734	9,42,46,471	16,16,04,205	1,52,11,142	4,24,61,234	5,76,72,376	8,32,65,876	13,67,07,705	21,99,76,581
1895-96 ...	8,53,64,530	10,09,59,620	18,63,24,150	1,58,05,432	4,01,09,200	5,59,14,632	11,99,14,632	14,14,14,632	26,13,29,264

166. The share of the import trade recorded at each port in 1895-96 was as follows:—Rangoon 83·5, Akyab 4·8, Moulmein 9·1,

Trade of these several ports.

Tavoy 9, Mergui 8, and other small ports 9. Of

the export trade 71·5 per cent. went from Rangoon, 7·6 per cent. from Akyab, 13·3 from Moulmein, 6·0 from Bassein, and the balance from minor ports. Foreign imports to Rangoon inc. ased by almost 125 lakhs or 37·17 per cent., while coasting imports increased by 16·37 per cent. There was an increase of 62 lakhs or 8·83 per cent. in foreign exports, and exports coastwise also showed a net increase of 4½ lakhs or 1·94 per cent.

At Akyab coasting imports declined from 53 lakhs to 49 lakhs; both foreign and coasting exports fell off, the latter to the large extent of 41·11 per cent. owing to a deficient rice crop, the result of extensive cattle-disease. From Bassein less salt was exported, and there was also a falling off in the export of rice due to abnormally heavy shipments made at the close of the preceding year. Kyaukpyu and Tavoy showed a slight improvement, but Mergui showed a decrease except under exports coastwise. The export trade of Moulmein with foreign countries expanded considerably, larger shipments being made of rice,

rice-bran, and teak timber. Trade coastwise fell off somewhat. At Victoria Point the import trade showed some advance, but exports in tin to the Straits fell off.

168. The value of the private merchandise imported during the year was Rs. 10,22,00,971, of which Rs. 4,71,45,063 were recorded under foreign imports and Rs. 5,50,55,908

Import trade.

under coasting trade against Rs. 3,46,93,513 and Rs. 4,85,75,363 in 1894-95. The United Kingdom sent larger shipments of cotton twist, and coloured piece-goods; Austria more enamelled ware, cotton undershirts, and haberdashery. More cotton twist, earthenware, brass and copper came from Belgium; more brandy, condensed milk, and cement from France; and more salt and provisions from Germany. The import trade from Japan continues to expand rapidly, the value being Rs. 42,301 in the present year against Rs. 16,430 in 1894 and Rs. 11,420 in 1893. Trade with the Straits Settlements, which fell off last year, showed a partial recovery. Enhanced shipments of coal were made from the United Kingdom, while smaller supplies came from Australia, Ceylon, and South America. The value of cotton twist imported from the United Kingdom was Rs. 45,87,322 against Rs. 1,46,342 imported from other countries. Imports under this head showed a marked increase notwithstanding the greatly enhanced imports of country yarns. Imports of cotton piece-goods were, however, affected by the successful competition of Madras and Bombay. Imports of hardware and cutlery increased, the trade from the United Kingdom showing a satisfactory advance over that of 1894-95, although still much below the average of the three years previous thereto. Continental goods were in better demand, being in exterior get-up and finish more attractive to buyers, although of inferior quality and not very lasting. In the oil trade locally refined oil is supplanting the imported article. Shipments from the United States declined, while larger supplies of Lankat oil and Russian oil came from the Straits Settlements and from Batoum.

169. There was a further large increase of about 75 lakhs in the total value of

Export trade.

the export trade, chiefly under rice, catch, and hides, the increments in value of the shipments of these having been 5.24 per cent., 50.03 per cent., and 230.17 per cent. respectively. The total recorded value of the trade both coasting and foreign was Rs. 14,11,46,432 against Rs. 13,67,07,705 in the preceding year.

The exports to Europe during the past five years are shown below:—

	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.
	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom ...	2,08,51,628	2,70,31,242	2,30,00,919	2,11,83,488	2,56,67,467
France ...	2,74,112	2,85,182	2,43,443	2,74,958	5,17,261
Germany ...	16,90,788	12,36,689	8,79,496	8,60,939	15,21,153
Italy ...	62,531	10,465	25,993	2,00,426	4,59,957
Spain ...	1,71,208	2,95,908	2,19,800	3,23,651	89,678
Egypt ...	3,85,36,939	3,15,37,815	2,02,25,536	3,64,62,587	3,81,22,361
Malta ...	38,13,666	7,03,645	10,25,323	18,92,577	...
Other countries in Eu. opé ...	76,347	435,556	1,67,045	6,51,625	1,23,126
Total ...	6,74,97,159	6,12,44,502	4,57,87,155	6,19,90,251	6,62,01,001

Exports of rice to foreign countries increased from 1,144,993 tons to 1,231,749 tons. Of this amount Europe took 784,332 tons, the East 359,876, and South America 87,441 tons. The increase in the amount of catch exported was due to larger outturn. The trade in hides has been steadily expanding during the past few years and the mortality amongst cattle in the present year placed unprecedented supplies at the disposal of shippers, while the trade was further stimulated by the low rates prevailing and the cheap freights offered. There was a large increase in the amount of teak exported, especially to the United Kingdom, owing to Naval construction and the more extensive use of teak for railway purposes. Exports of raw caoutchouc decreased in consequence of smaller supplies from Upper Burma. The export coasting trade, which declined to the extent of 50 lakhs in 1894-95, again showed a falling off in 1895-96 and to precisely the same extent. The decline was due, as in the previous year, to smaller shipments of rice to all parts of India.

Inland Trade.

170. There were seven stations in Lower Burma at the end of the year for the registration of trade with Siam, Zimme, Karenni, and the Southern Shan States. For the registration of trade with Western China, the Northern and Southern Shan States, and the Kachin Hills there were at the close of the year 12 stations in Upper Burma, one additional station having been opened during the year. The value of the registered trade for the three years ending with the 31st March 1896 showed an increase of Rs. 2,51,33,398 or 66.99 per cent. over that registered during the preceding triennial period. The imports increased by 55.63 per cent. and the exports by 85.61 per cent. The trade of the Upper Province showed an increase of Rs. 2,02,08,287 or 106.99 per cent. and the trade of the Lower Province an increase of Rs. 49,25,111 or 26.44 per cent. The high percentage of increase in the trade of the Upper Province was due to the increased safety of the trade routes communicating with Western China, improved communications with the Shan States, the returning prosperity of the Shan States, and greater accuracy of registration. Trade in the year under review was, however, 8.33 per cent. less than in 1894-95, the recorded value being Rs. 2,11,12,242 against Rs. 2,30,31,362. This was entirely due to a decline of 14.42 per cent. in the trade of the Upper Province; but in 1894-95 overland trade with China received a special impetus owing to the China-Japan war and is now apparently returning to its normal channels.

171. The registered value of the Lower Burma trade during the year under review was Rs. 75,29,678 against Rs. 71,59,860 in 1894-95 and Rs. 88,45,536 in 1893-94. The trade in the latter year was abnormal owing to the deflection of trade to Burma during the disturbed state of affairs at Bangkok; but a comparison of the years 1893-94 to 1895-96 with the preceding triennial period proves that there has been a general increase in Lower Burma trade. Trade with Siam and Zimme showed an increase of 23.72 per cent., while trade with Karenni increased by 33.78 per cent. There was an increase in imports from Siam and Zimme under the head of cattle, and in merchandise exported from Burma under the heads of jewellery, silk, and woollen piece-goods. There was, however, a large decrease in the import of raw silk and the export of European cotton piece-goods. In the trade of the year of report as compared with that of 1894-95 there was an increase in imports under the head of cattle, but this was partially counterbalanced by a decline in exports of about two lakhs principally in treasure, the trade in which during the past three years has steadily fallen. Excluding timber, the import trade with Karenni showed a slight decline compared with that of the preceding triennial period. The export trade has, however, steadily expanded. The traffic in timber during the past three years indicates a slight decrease of 1.52 per cent. in quantity and an increase of 21.29 per cent. in value compared with that of the preceding triennial period, the increase in value being due to the enhanced rates ruling in Moulmein. The trade in the year 1895-96 showed a decrease of 9.19 per cent. over the figures of the preceding year. The chief obstacle to the expansion of trade between Burma and Siam lies in the absence of proper communication. The routes are rough and bad and the cost of transport higher to Burma than to Bangkok.

172. The trade between Burma and Western China is registered at Bhamo and Myittha in the Bhamo district, Maymyo in the Mandalay district, and Myittha in the Kyaukse district. The means of transport are ponies, mules, pack-bullocks, and porters. The principal articles imported are stick-lac, raw silk, apparel, opiment, and Chinese gold leaf. The principal articles exported are Indian twist and yarn, and cotton, silk, and woollen piece-goods. Large quantities of treasure were both imported and exported. For the triennial period ending with the 31st March 1896 the percentage of increase of the trade with Western China was 134.61; the increase in imports was 230.07 per cent. and in exports 84.29 per cent. The trade in 1895-96 was only 22 lakhs as against 32 lakhs in 1894-95 and 27 lakhs in 1893-94. The trade in 1894-95 was, however, abnormal owing to the China-Japan war. The most noticeable decreases in imports were under raw silk,

gold, and silver and in exports under raw cotton, European cotton piece-goods, and silver.

173. The trade between Upper Burma and the Northern Shan States is registered at Bhamo, Myothit, Sawadi, Sagadaung, Bahè, and Maymyo. The merchandise trade of 1895-96 amounted to 35 lakhs against 38 lakhs in 1893-94 and 40 lakhs in 1894-95. The decrease was in twist and yarn under Exports, owing to over-importation in the preceding year. Under Imports there was a decrease in the item of letpet or wet tea from Taungbaing owing to the fact that the previous year's supplies were adulterated and could not be disposed of. As compared with the preceding triennial period the trade with Burma during the three years 1893-94 to 1895-96 showed an increase of 29.56 per cent., the percentage of increase under imports and exports being 20.03 and 45.09 respectively. The most marked increases in articles imported occurred under the heads of precious stones and foreign tea and in articles exported under the heads of Indian twist, cotton piece-goods, and salted fish. There was a decrease under the heads of ponies, rice, and cigar wrappings. The Southern Shan States trade is recorded at Kywelebin in the Meiktila district, at Pyawbwè and Pynmana in the Yamèthin district, at Taungdaw, Myittha, and Yewun in the Kyauksè district, and at Maymyo in the Mandalay district. The trade showed an enormous advance during the present triennial period as compared with the preceding three years. This was entirely due to the returning prosperity of the country under British rule. The percentage of increase of the total trade was 337.62, while under imports and exports the increase was 354.09 and 322.89 respectively. The articles which contributed principally towards the increase are cattle, fruits, stick-lac, and cigar wrappings, while under Exports the increase was chiefly in twist, European cotton piece-goods, salt, betel-nuts, matches, candles, apparel, and glassware. Trade in merchandise increased from 17 lakhs in 1893-94 to 38 lakhs in 1894-95 and to 42 lakhs in 1895-96, and in treasure from 5 lakhs in 1893-94 to 17 lakhs in 1894-95 and to 18 lakhs in 1895-96. The increase in the present year occurred chiefly under the head of stick-lac in exports, and under the heads of Indian twist, yarn, and European cotton piece-goods in imports.

174. The only station at which the river trade of the Province is recorded is Allannmyo on the Irrawaddy, a little way below the old frontier of Lower Burma. The trade by the road routes from Upper to Lower Burma was recorded as before at Allannmyo, Thayetmyo (two routes), Kyaukpadaung, and Toungoo. The statistics of rail-borne and steamer traffic are obtained from the Railway accounts office and from the Irrawaddy Flotilla Company, while the statistics of timber rafts on the Irrawaddy and Sittang are supplied by the Forest Officers at Thayetmyo and Toungoo. The system of registration remained unchanged, but some minor changes were effected with a view to securing greater efficiency in the working of the outstations. It was found possible to effect a reduction of the river-patrolling establishment at Allannmyo. The recorded value of the year's trade was Rs. 8,78,46,243 against Rs. 7,82,88,133 in 1894-95. Imports from Upper into Lower Burma were Rs. 5,08,12,199 against Rs. 4,61,68,019, while exports from Lower to Upper Burma were Rs. 3,70,34,044 against Rs. 3,21,20,114 as compared with the preceding year. There was a general increase during 1895-96 under all heads of trade, but as compared with the preceding triennial period there was during the three years 1893-94—1895-96 a decline of 8.52 per cent. in the total weight of steamer traffic and of 1.26 in the rail-borne traffic. This, however, was counterbalanced by an increase of 37.63 per cent. in the weight of the timber floated down from Upper Burma. The proportion of trade carried by various means of transport during 1895-96 was 75.58 per cent. by river (of which 32.21 was carried by steamers, 11.25 by boats, and 32.12 per cent. in timber rafts), 1.71 by road, and 22.71 by rail. During the past three years trade by road has shown a declining tendency both in imports from and in exports to Upper Burma. There has, however, been a steady increase in the import trade from Upper Burma both by rail and steamer. The import trade by rail rose from about 800,000 maunds in 1893-94 to about 1½ million maunds in 1895-96. The articles contri-

buting to the increase were coal from the Kabwet mines, paddy, timber, petroleum, and cutch. There has, however, been a falling off in export traffic to Upper Burma both by rail and steamer. The decline was due to diminished exports of grain owing to fairly good harvests in the Upper Province and to lessened exportation of railway materials for construction purposes; but, although agricultural prospects have been fairly good in most parts of the Upper Province, there has not been a corresponding increase in the importation of those articles of luxury which are indicative of the rising prosperity of a country. The reason probably is that traders in Upper Burma are still recovering from the agricultural reverse of the former period.

Public Works (Lower Burma).

175. The administration of public works in Lower Burma is controlled by a Chief Engineer, assisted by three Superintending Engineers, namely, the Superintending Engineers in charge of the First, Second and Fourth Circles of Superintendence.

A re-arrangement of circles and divisions has taken place from the 1st April 1896,—

The four circles having been re-constituted as follows :—

“ South-Western Circle (First Circle), Headquarters Rangoon—

- | | |
|---------------------------|------------------------------------|
| (1) Arakan Division. | (4) Bassein Division. |
| (2) Henzada Division. | (5) Rangoon Division. |
| (3) Tharrawaddy Division. | (6) Rangoon Construction Division. |

“ North-Western Circle (Second Circle), Headquarters Mandalay—

- | | |
|--------------------------|----------------------|
| (1) Chindwin Division. | (4) Minbu Division. |
| (2) Chin Hills Division. | (5) Shwebo Division. |
| (3) Myingyan Division. | |

“ North-Eastern Circle (Third Circle), Headquarters Mandalay—

- | | |
|------------------------------|---|
| (1) Myitkyina Division. | (5) Mandalay Garrison Division. |
| (2) Bhamo Division. | (6) Meiktila Division. |
| (3) Ruby Mines Division. | (7) Southern Shan States Division (ultimately). |
| (4) Mandalay Civil Division. | |

“ South-Eastern Circle (Fourth Circle), Headquarters Rangoon—

- | | |
|-------------------------|---|
| (1) Thayetmyo Division. | (4) Pegu Division. |
| (2) Toungoo Division. | (5) Amherst Division. |
| (3) Martaban Division. | (6) Southern Shan States Division (for the present).” |

176. The total outlay of the year from all sources amounted to Rs. 34,08,910 against a final grant of Rs. 36,58,981. The corresponding figures for last year were Rs. 42,88,398 and Rs. 44,67,322 respectively. The outlay for the year is shown in detail in the following table :—

Departmental Heads.	IMPERIAL.		PROVINCIAL.		INCORPORATED LOCAL.		Contributions.	Total.
	Military works.	Civil works.	Civil works.	Minor works and navigation.	Civil works.	Minor works and navigation.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original works ...	54,593	370	8,77,520	1,48,160	4,33,104	...	52,300	15,66,109
Repairs ...	98,730	11,856	7,00,159	1,26,271	1,41,945	2,650	13,544	10,95,155
Establishment ...	33,109	4,835	4,88,617	64,184	1,29,508	609	13,995	7,34,857
Tools and plant ...	2,135	170	25,684	31,374	8,903	40	818	69,124
Suspense ...	...	...	- 79,114	...	...	...	...	- 79,114
Profit and loss ...	...	...	...	...	...	...	...	...
Barrack Department—								
New supplies ...	9,239	...	...	...	...	...	...	9,239
Repairs and carriage.	5,967	...	...	...	...	...	...	5,967
Establishment	9,832	...	...	...	...	...	...	9,832
Total ...	2,13,605	17,231	20,12,866	3,60,989	7,13,520	3,299	80,659	34,11,169

Departmental Heads.	IMPERIAL.		PROVINCIAL.		INCORPORATED LOCAL.		Contributions.	Total.
	Military works.	Civil works.	Civil works.	Minor works and navigation.	Civil works.	Minor works and navigation.		
Deduct— Expenditure in England.	Rs. ...	Rs. 1,284	Rs. ...	Rs. ..	Rs. ...	Rs. ...	Rs. ...	Rs. 1,284
Loss by ex- change.	...	975	...	...	...	...	...	975
Total ...	...	2,259	...	...	...	...	...	2,259
Net outlay in India.	2,13,605	14,972	20,12,866	3,69,989	7,13,520	3,299	80,659*	34,08,910

* Military works, Rs. 10,216; Civil works, Rs. 70,346; Irrigation works, Rs. 97.

177. The quarters for lady nurses, Rangoon, were completed in August 1895 at a total cost of Rs. 23,983, also Quartermaster's stores for a company of Garrison Artillery.

Military works.

House No. 68 in Cheape road, Rangoon, was purchased as a residence for one of the officers of the garrison.

One block, with quarters for three Store Sergeants, Ordnance Department, Rangoon, with usual out-offices, was completed and improvements made to the existing block.

An Armoury, office, and quarters for the Sergeant-Instructor, Akyab Volunteers, were completed.

A well at Thamaing rifle-range was sunk. The well is required for the troops attending their annual musketry course.

177a. The total expenditure on military works during the year was as follows:—

Expenditure on military works.

	...	...	...	...	Rs.
On original works	...	...	...	...	54,593
On repairs	...	...	...	...	98,730
			Total	...	1,53,323
Establishment	...	...	...	...	33,109
Tools and plant	...	...	...	...	2,135
Suspense	...	...	...	...	...
Barrack Department	...	...	...	...	25,038
			Total	...	60,282

Civil buildings.

178. New Government House, Rangoon, was completed, also the new Cathedral.

As regards the new public offices the south façade and certain out-buildings are ready and occupied, and an estimate has been submitted to the Government of India for the two wings and additional out-buildings. Work is in progress in the new Forest office, Moulmein. A barrack and out-buildings for boat's crew, a goods shed, a covered slip-way for boats, and a boat jetty have been completed for the Customs department at Sinbyubin in the Tavoy district, and a new godown has been started at Mergui.

The Telegraph buildings at Elephant Point, owing to encroachment of the river, had to be shifted to a safer site. The old Secretariat building on the Strand, Rangoon, was converted into a Telegraph office and handed over for occupation in July.

Work was started on the new record-room at Prome and the one at Myaungmya was all but completed. Another has been sanctioned for land records at Sandoway; the room at Ma-ubin has been completed. A Myoök's court was completed at Yandoon.

The Deputy Commissioner's court-house at Myaungmya was completed and handed over. Also the Myoók's court-houses at Kyóngón, Bòkpyin, and Leiktho.

Work on re-building Myoók's court-house at Gwa was started, also on a new district court at Thatón. Treasure vaults were completed at Kyauktan and Thabyegan, Hanthawaddy district.

At Insein in the Reformatory for juveniles very little remains to be done; the estimate is for Rs. 1,97,790 and the expenditure to date has been Rs. 1,63,414.

Some works were carried out in Insein Jail and some land taken up for its extension. Steam cooking apparatus was put up in Rangoon Jail. The additions to Ma-ubin Jail were completed and dormitories made mosquito-proof. At Henzada a ward for under-trial and other prisoners, a dormitory and a hospital, also quarters for 28 free warders were completed. The main enclosure wall is in hand.

Brick manufacture commenced for Bassein Jail, and land for extension was taken up and steam cooking apparatus erected; work was also done in Sandoway, Akyab, Thayetmyo, and Tavoy Jails.

Additions and alterations were made to police guard-houses in Rangoon Town, and police thanas and barracks were completed or in progress in the different Lower Burma districts where required.

A civil hospital at Insein was erected, a new hospital was started at Pyapón, another was completed at Myaungmya, and other necessary works carried out.

A fire department look-out station was completed on the dome of the new public offices, Rangoon. Quarters for Assistant Superintendents of Police were built at Insein and Tuntè. The rest-houses at Yandoon, Pyapón, and Dedayè were made mosquito-proof, and work is in hand on those at Victoria Point, Maliwun, and Kikafoi.

A dák bungalow at Pegu was completed and a rest-house at Kyauktan.

The Deputy Commissioner's quarters at Papun were dismantled and re-built.

179. The total expenditure on civil buildings (excluding establishment and tools and plant and suspense) during the year was—

					Rs.
On original works	...	...	...	...	8,27,753
On repairs	...	...	...	...	1,76,875
			Total	...	<u>10,04,628</u>

180. On the second section, Insein-Ókpo road, embankment work was carried on and material collected for three bridges over tidal creeks. Four other bridges for foot-passengers

Communications. were also under construction. All the bridges on Kyangin-Petyè road, constructed in 1882, were found to require renewal. Work is in hand on these bridges as also on the bridges on the Ma-ubin-Yalègalè road. The Henzada-Ngathaing-gyaung road, 20½ miles long, was completed. There is heavy wheeled traffic along this road, which cuts it up very much. Metal was collected for the Henzada-Duya road, also on the Henzada-Ókpo road. The traffic is heavy.

Metal was consolidated on the Bassein-Kozu road. Collection of metal is in hand on the Minbya-Myohaung section of the Sunyè-Mahamuni road. The construction of the road from Tavoy to a point on the river-bank opposite Yebyu, 13 miles long, is well in hand. The earthwork is nearly completed and 15 bridges have been built.

Four new bridges of pyinkado wood were completed on the Kamyawkin-Inzauk road, Tavoy district. The superstructure of 30 bridges on the Moulmein-Amherst road was found to be decayed and dangerous, the bridges were accordingly re-built. The old Pauktaing bridge on the Tavoy-Sinbyubin road was re-placed by a new one, also the wooden bridge on 80th mile of the Pegu-Toungoo road. Many other bridges were re-built or renewed. A considerable amount of metalling was done and improvements were effected where necessary. The total length of road communication maintained in Lower Burma during the year was—

1. Metalled roads—

					Miles.
Class A	...	...	...	...	966.82
Class B	...	...	...	...	8.94

2. Unmetalled roads—

					Miles.
Class A	...	...	...	...	378.25
Class B	...	...	...	...	251.43
3. Roads	...	...	...	...	Nil
4. Roads	...	...	...	...	577
5. Roads	...	...	...	...	509
6. Roads	...	...	...	...	306

There were 20.35 miles of new road opened during the year.

181. The total expenditure on communications (excluding establishment and tools and plant and suspense) was during the year—

					Rs.
On original works	...	...	...	...	4,06,258
On repairs	...	...	...	...	6,43,637
Total					10,49,895

182. Markets were completed at Kyungyangôn, Sitkwin, Minhla, Zalun, Danubyu, Kyauktaw, and Bilin. A scheme for the water-supply of Moulmein was worked out. Wells were completed at Tapun, Ôkpo, and Gyogyogan.

Miscellaneous public improvements.

Expenditure on miscellaneous public improvements.

183. The total expenditure on miscellaneous public improvements during the year (excluding establishment and tools and plant and suspense) was—

					Rs.
Original works	...	...	...	...	1,26,328
Repairs	...	...	...	...	41,725
Total					1,68,053

Total expenditure on civil works.

184. The total expenditure on civil works (including all charges) was—

					Rs.
On original works	...	...	...	...	13,60,339
Repairs	...	...	...	...	8,62,237
Total					22,22,576
Establishment	...	...	...	...	6,35,050
Tools and plant	...	...	...	...	35,451
Suspense	...	...	...	...	79,114
Total					28,13,963
Deduct—					
Expenditure in England	...	...	...	...	1,284
Loss by exchange	...	...	...	...	975
Total					2,259
Net Total					28,11,704

185. The following are some of the more important works under this head.

Minor works and navigation.

Arrangements were in hand for the fixing of shutters on the crest of the Kyaikpadaing weir, Pegu-Sittang canals. The new lock at Mopolin, together with subsidiary works, was put in hand. The first section of Kyaukto-Bilin canal was in hand.

Embankments were maintained and, where necessary, retired.

Expenditure on minor works and navigation.

186. The total expenditure on minor works and navigation during the year was—

					Rs.
On original works	...	...	...	...	1,48,238
On repairs	...	...	...	...	1,28,921
Total					2,77,159
Establishment	...	...	...	...	64,811
Tools and plant	...	...	...	...	31,415
Suspense	...	...	...	...	...
Total					96,226

Public Works (Upper Burma).

187. In Upper Burma the Chief Engineer is assisted by the Superintending Engineers of the Second, Third, Fourth, and Irrigation Circles. The charges are all imperial.

General.

During the year of report the following changes have been made:—

In the Fourth Circle of Superintendence the Hlaingdet and Headquarters subdivisions of the Meiktila division were amalgamated and called the Headquarters subdivision with headquarters at Meiktila.

In the Southern Shan States a temporary subdivision, named the Kengtung subdivision, was formed, headquarters Kengtung.

In the Third Circle the following changes took place: The Katha division was abolished and merged into the Bhamo division. The Myitkyina Civil district was at the same time detached from the Bhamo division and formed into a new division named the Myitkyina division with headquarters at Myitkyina. The division so formed comprises three subdivisions. Arrangements were also made to transfer the Shwebo division and the Sagaing subdivision (Sagaing Civil district) of the Mandalay Civil division from the Third to the Second Circle, and for the Third Circle to take over the Meiktila division from the Fourth Circle, also to amalgamate the Mandalay Civil and Mandalay Garrison divisions. These changes to take effect from 1st April 1896.

An Irrigation subdivision was opened out in the Mandalay Civil division, the small irrigation works and projects in the division requiring the undivided attention of one officer.

The small irrigation works in the Central Irrigation division under the control of the Superintending Engineer, Irrigation Circle, were taken over by the Shwebo division of the Third Circle.

In the Irrigation Circle itself the following changes were made. The Central Irrigation division and the Northern Irrigation division were amalgamated and formed into the Irrigation Surveys division with headquarters at Mandalay. The new division thus formed is exclusively for survey work and preparation of irrigation projects.

188. The total outlay from all sources amounted to Rs. 43,24,532 against a final grant of Rs. 44,00,151. The corresponding figures for last year were Rs. 40,11,282 and Rs. 40,97,413 respectively.

Expenditure.

The outlay for the year is shown in detail in the following table:—

Departmental heads.	IMPERIAL.			INCORPORATED LOCAL.	Contributions.	Total.
	Military works.	Civil works.	Minor works and navigation.	Civil works.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original works ...	3,45,936	11,71,052	1,61,757	23,017	5,968	20,07,730
Repairs ...	2,16,835	6,11,567	1,36,584	952	3,500	11,72,438
Establishment ...	1,68,923	6,80,058	1,83,006	7,195	— 203	10,44,979
Tools and plant ...	5,700	23,392	3,054	246	4	32,456
Barrack Department—						
New supplies ...	27,765	...	...	...	...	...
Repairs and carriage ...	18,262	...	...	...	...	18,262
Establishment ...	16,597	...	...	...	...	16,597
Suspense ...	...	4,314	...	...	...	4,314
Total ...	8,00,078	29,99,383	4,84,401	31,410	9,269	43,24,541
Deduct—						
Expenditure in England ...	...	...	5	...	...	5
Loss by exchange ...	...	...	4	...	...	4
Total ...	...	...	9	...	...	9
Net outlay in India ...	8,00,078	29,99,383	4,84,392	31,410	9,269	43,24,532

Military works.

189. The following are the more important military works carried out during the year.

At Mandalay a great deal of work was done during the year in converting the Native Mountain Battery Lines into lines for an European Battery. Three more barracks were completed at a cost of Rs. 80,210, thus making six in all. Three masonry cook-houses, cost Rs. 7,851; a lavatory, cost Rs. 3,314; a quarter-guard and cells, cost Rs. 16,664; a gunshed, cost Rs. 5,498, were also completed during the year. A harness-room, estimated to cost Rs. 16,384, was commenced, and a number of small works, latrines, urinals, &c., commenced and for the most part completed.

Quarters were also commenced at Mandalay for the Assistant Adjutant-General and the Chief Commissariat Officer. These houses are alike, and are estimated to cost Rs. 14,462 each.

For the Ordnance Department the following works were undertaken, and for the most part carried to completion during the year. The Ordnance Department may now be said to be practically complete:—

- An enclosure wall, cost Rs. 17,393.
- A laboratory, cost Rs. 17,180.
- A guard-room and fire-engine shed, cost Rs. 7,739.
- A camp equipage store, cost Rs. 28,384.
- A park and magazine store, cost Rs. 5,713.
- A receipt and issue store, cost Rs. 22,694.
- A pawlin shed, cost Rs. 4,018.
- A shell store, cost Rs. 5,453.
- A combustible store, cost Rs. 4,202.
- A workshop, cost Rs. 10,241.

The following works were still in hand at the end of the year: A timber store, a gunshed, quarters for Native establishment providing accommodation for 33 married and 15 unmarried men; roads and culverts. The estimated cost of the whole Ordnance Depot is Rs. 1,67,159, against which the expenditure incurred to the end of the year was Rs. 1,52,802; balance unspent Rs. 14,357.

At Mandalay for the Commissariat Department a large bakery designed in accordance with the latest sanitary principles and large enough to supply bread for the whole garrison was commenced, and for the greater part completed during the year, Rs. 20,896 having been expended against an estimate amounting to Rs. 32,773.

In out-stations the more important military works carried out during the year were—

The commencement of temporary barracks for a regiment of Native Infantry at Kengtung in the Southern Shan States. These barracks are estimated to cost Rs. 1,03,374.

The completion of the barracks and subsidiary buildings to accommodate 400 men at Falam and 200 men at Haka in the Chin Hills.

The revised estimate for these works amounts to Rs. 5,89,607, and has been sanctioned by the Government of India. All works have been completed and buildings are in occupation.

Many works of minor importance were carried out at Bernardmyo (new quarter-guard, three transport stables, &c.), Maymyo (temporary company barrack and stables for mounted infantry), Bhamo (four sets of quarters for married Native officers), Meiktila (Commissariat godown), and Simebo (quarters for Barrack Sergeant).

Existing military buildings, throughout Upper Burma, were repaired and maintained in good order.

Expenditure on military works.

190. The total expenditure during the year on military works was as follows:—

					Rs.
On original works	...	...	...	...	3,46,855
On repairs	...	...	...	...	2,16,835
			Total	...	<u>5,63,690</u>

				Rs.
Establishment	...	...	...	1,68,923
Tools and plant	...	...	...	5,700
Barrack Department—				
New supplies	...	...	...	27,765
Repairs and carriage	...	...	...	18,262
Establishment	...	...	...	16,597
Total				2,37,307

Civil buildings. 191. The following are the more important civil works carried out or commenced during the year:—

Post offices.—At Taunggyi (completed), at Mingin (completed), at Tiddim (combined Post and Telegraph office commenced).

Telegraph offices.—Bhamo, enlarged and improved. Kzngtūng, materials collected.

Administrative buildings.—Old quarters for Political Officer at Falam converted into office and residence for Assistant Political Officer; estimated cost Rs. 10,939.

Law and Justice—Buildings.—Court-house for Cantonment Magistrate, Mandalay, completed, cost Rs. 13,135. Re-modelling Commissioner's court-house, Sagaing, estimated cost Rs. 9,908, commenced. Court-house and office for the Superintendent, Northern Shan States, at Lashio, commenced, estimated cost Rs. 18,993. Subdivisional court-house at Kawlin, Katha district, completed. Court-house for the Superintendent, Southern Shan States, completed at Taunggyi at a cost of Rs. 11,833. Record-room for district court-house, Kyaukse, completed for Rs. 12,268. Office for the Commissioner, Eastern Division, at Meiktila, cost Rs. 13,400. Combined Myoök's court and rest-house at Yindaw, Meiktila district. A similar building at Taungtha, Myingyan district. Subdivisional court and circuit-house at Budalin, Chindwin division, cost Rs. 10,512. Civil treasury and lock-up for civil prisoners at Falam in the Chin Hills.

Jails.—At the Mandalay jail the following works were carried out during the year. Hospital Assistant's quarters enlarged. Fire-extinguishing appliances provided. A new work-shed completed, also quarters for three Assistant Jailors. Arrangements made for providing a steam cooking apparatus. At the Shwebo jail quarters for 12 warders were completed. Four new cells were added to the Yamethin district jail. A barrack for 16 single warders and quarters for three married warders were provided in the Taungdwingyi jail, and similar barracks for six single warders and four married warders in the Minbu jail.

The Pakokku temporary jail was finally converted into a 5th class district jail at a cost of Rs. 32,340, and the additions in progress at the Mònywa jail completed.

Police works.—For the Civil police the following works were carried out. Two barracks to accommodate 40 married men at Mandalay commenced, estimated cost Rs. 12,532. A small thana at Lundaung was completed. This is one of the small thanas to be provided at the undermentioned places in the Mandalay district, namely, Mavmyo, Madaya, Lundaung, Patheingyi, Ohmin, Shwepyi, Kaungma, Wetwin, Malgyi.

Thanas were also constructed at the following places: Letpanda and Ywatha in the Shwebo district (existing thana improved); Tantabin, Shwebo district; Baninaw and Pinlèba, Katha district; Shwege, Bhamo district; Thabeitkyin, Ruby Mines district; Yindaw, Meiktila district (finally completed); Nyaungaing and Kyundôn, Meiktila district (commenced); Ngape, Sidôktaya, and Salin, Minbu district; Kyadet and Kyabin, Chindwin Division.

For the Military police posts, lines, and barracks were provided or commenced at Lashio (Northern Shan States), Kyunhla (Shwebo district), Nampaung (Bhamo district) on a special estimate sanctioned by the Government of India for Rs. 35,038, Myothit (Bhamo district), Sikaw (Bhamo district), Kyauktalôn and Laungzin, Ruby Mines district, Pinka (near Mogaung), Myitkyina, Nanyaseik (near New Ruby Mines, north of Mògaung), Shanmange (Meiktila

district), Kindat (additions), Pyawbwè (to replace barracks burnt down), Pasòk, Budalin, and Paungbyin.

Ration godowns were provided at Thabeitkyin (Ruby Mines district), and at Namli, Kazu, N'Krang, and commenced at Sima, Sadôn and Kwitu, all in the Myitkyina district.

An Armourer's shop was commenced at Mogòk.

Medical.—Hospital at Maymyo improved by the addition of a female ward for four beds, and quarters for servants. A fourth class hospital at Mogaung commenced. A fourth class hospital at Myittha (Kyauksè district) completed.

Additions and alterations to civil hospital at Kyauksè completed. Civil Hospital at Mònywa completed at a cost of Rs. 18,100. Civil Hospitals at Falam (ten patients) and Haka (eight patients) completed.

Miscellaneous.—The following quarters were either completed or commenced during the year: Cantonment Magistrate, Mandalay; Assistant Commissioner and Assistant Superintendent of Police, Maymyo; Battalion Commandant and Civil Surgeon, Lashio; Assistant Commissioner and Treasury Officer, Lashio; Assistant Superintendents of Police, Banmauk and Pinlèbu; Assistant Commissioner, Taung; Deputy Commissioner and Assistant Commissioner, Mogòk; Executive Engineer and Staff, Myitkyina; Battalion Commandant, Yamèthin; Assistant Superintendent, Southern Shan States, Loikaw; Civil Surgeon, Taunggyi; Inspector of Police, Taunggyi; Executive Engineer, Southern Shan States, Taunggyi; Civil Subdivisional Officer, Pasòk; Police Officer, Gangaw; Civil Subdivisional Officer and Assistant Superintendent of Police, Homalin.

The following houses were purchased as quarters: Mr. Foy's house at Katha for Public Works Department Subdivisional Officer; Lieutenant Browne's house at Magwe for District Superintendent of Police; Mr. Sharp's house at Minbu for Deputy Commissioner.

A few alterations to circuit-houses, dák bungalows, &c., were also carried out during the year.

192. The total expenditure on civil buildings (excluding establishment, tools

Expenditure on civil buildings, and plant, and suspense) during the year was—

	Rs.
On original works	8,54,418
On repairs	2,33,209
Total	<u>10,87,627</u>

193. Considerable progress was made with the Ruby Mines road during the year. It is expected that the road will be finally completed in two years' time at a cost of over 11½ lakhs of

rupees. It is open throughout at present, but a good deal of widening, metalling, and improving has still to be done.

Next to the Ruby Mines road the two most important roads in Upper Burma are—

(a) The Myingyan-Fort Stedman road, connecting the Southern Shan States with the Burma State Railway at Thazi junction (Meiktila road) and with the Irrawaddy river at Myingyan; and

(b) The Mandalay-Lashio road connecting the Northern Shan States with the Burma State Railway and Irrawaddy river at Mandalay.

The former is now open as a cart-road as far as Taunggyi, the headquarters of the Southern Shan States, with a branch to Fort Stedman. Many parts of it, however, still require to be metalled and improved and much was done in this way during the year under review. The 7th section, Thamakan to Bawyetset, 23 miles in length, and 8th section, Bawyetset to Taunggyi, 12 miles in length, were finally completed during the year at a total cost of Rs. 1,08,191 and Rs. 1,18,247, respectively. A good deal of widening and improving was also carried out. Sanction has been received for a continuation of the road to Napok a few miles east of Mông Pawn and a distance of 70½ miles from Taunggyi.

On the Mandalay-Lashio road miles 65 and 70 were raised and provided with additional waterway at a cost of Rs. 23,957 and the whole road from the foot of the ghat leading to the Northern Shan States plateau (17 miles)

to Lashio (178 miles) was improved and widened at a further cost of Rs. 23,324. The importance of this road will, however, be much discounted by the construction of the Mandalay-Kunlon Railway.

Amongst other roads improved or newly constructed during the year may be mentioned the Taungdwingyi-Ywathet road, a metalled road in the Magwe district, the metalling of which was proceeded with; it will be completed by December 1896.

The Kalewa-Kalembo road sanctioned as a cart-road. The first section, Kalewa to Mindat, 12 miles, has been completed. It is now proposed to make the road from Mindat to Kalembo a mule road, as a cart road would be very expensive and is not now considered absolutely necessary.

The Kinu (Railway station)-Kabwet road was improved. It connects the Railway with the coal mines at Thingadaw near Kabwet.

The Banmauk-Mansi road, the mule track from Waingmaw (opposite Myitkyina) to Sadon, the road from Mogaung to Pinka (2 miles), Pauk-Tilin road, Mònywa-Ye-u road, Bhamo-Sikaw road were all added to and improved during the course of the year.

The mule track from Fort Stedman to Kēngtūng, a distance of 269 miles, which was commenced early in the official year and opened for traffic by June 1895, was further improved during the winter of 1895-96, and is now reported as practically complete, the expenditure incurred having been Rs. 1,47,301 against an estimate amounting to Rs. 1,62,380.

The conversion of the portion of this mule road from Hopon to Napok into a cart road has recently been sanctioned and is referred to above as a continuation of the existing cart road to Taunggyi.

In the Chin Hills operations were mainly confined to tracing roads for mule tracks. The roads traced were—

- (1) Approaches to Falam Suspension Bridge. Two new alignments tried but abandoned as not much better than the existing road.
- (2) From Manipur Suspension Bridge to Lonban stream, $2\frac{1}{2}$ miles.
- (3) From Lonban village to Pine Tree Camp, 7 miles.
- (4) From Kalembo *via* Indin to Manipur Suspension Bridge, 36 miles aligned and 14 miles surveyed.
- (5) Alternative line *via* Indin to Manipur Suspension Bridge across Myaung Chang Valley, $6\frac{1}{2}$ miles.
- (6) Twayet to Minkin, length $17\frac{1}{4}$ miles.

Some of these roads will most probably be constructed during 1896-97. The total length of roads maintained in Upper Burma is now 3,123.55 miles, of which 342.38 miles were opened during the year under review.

194. The total expenditure on communications (excluding establishment, tools and plant and suspense) during the year was—

						Rs.
On original works	...	...	...	...	...	5,91,249
On repairs	...	...	...	...	...	5,67,881
Total						11,59,130

195. Not much work was done under this head during the year. The jungle in Bhamo was cleared at a cost of Rs. 10,010.

Bazaars were erected at Mahlaing and Hlaingdet, the town of Myitkyina was laid out and drained, a bund round the civil station of Mònywa to keep out floods started, and a new well sanctioned for Magwe. The conservancy of the Irrawaddy river between Bhamo and Myitkyina was undertaken by the Marine Department and carried out by Commander Puttock.

The conservancy of the Chindwin river was undertaken by the Executive Engineer, Chindwin Division, and about 8,000 cubic feet of snags removed and dangerous rocks blasted in the Shwetachaung and Amyin channels.

196. The total expenditure on miscellaneous public improvements including contributions (excluding establishment, tools and plant and suspense) during the year was—

						Rs.
Expenditure on miscellaneous public improvements.	On original works	...	...	...	...	53,451
	On repairs	...	...	...	...	17,929
					Total	71,380

197. The total expenditure on civil works (including all charges) was—

						Rs.
Total expenditure on civil works.	On original works	...	...	...	...	14,99,118
	On repairs	...	...	...	...	8,19,019
					Total	23,18,137
	Establishment	...	...	...	...	6,93,050
	Tools and plant	...	...	...	...	23,642
	Suspense	...	...	...	...	4,314
					Total	7,21,006

198. The expenditure under this head was mainly confined to the improvements and maintenance of existing works in the Eastern Irrigation division and surveys for new projects. The Eastern Irrigation division comprises all irrigation works in the Kyauksè, Yamèthin, and Meiktila districts.

In the Kyauksè district the most important work is the improvement and maintenance of the existing system of canals. Much could not be done in the way of improvements owing to the small grant. The regulator at the head of the Tamok canal was completed at a total cost of Rs. 7,375 and a head regulator commenced for the Sedo escape on the Tidaw canal. The maintenance of the canals cost Rs. 76,338. The total length of these canals is 240½ miles and of the more important distributaries 148 miles. The area irrigated during 1894-95 was 113,887 acres.

In the Meiktila district the most important work was the restoration of the Nyaungyan-Minhla tank. This tank lies also partly in the Yamèthin district. It has been under restoration for some years and has cost to date for works only Rs. 3,84,824 against an estimate for works amounting to Rs. 4,39,798. The work is approaching completion. The tank irrigated 7,522 acres during 1894-95.

The expenditure on repairs to weirs, tanks, and channels in the Meiktila district was Rs. 20,271.

In the Yamèthin district the most important work is the Kyauksè tank. Work has, however, been in abeyance during the year for want of funds. Expenditure was incurred during the year on the following works: Extension of Thuye weir, Rs. 11,320; Tayangan-Nyaungshwe Canal head works Rs. 4,759; improvements to the Thayetpin Supply Channel, Gombin weir Rs. 5,013; providing Thayetpin and Thonbin head regulator, Gonbin weir, completed at a cost of Rs. 11,920. A sum of Rs. 20,471 was spent on repairs and maintenance of existing works.

The surveys carried out in the Irrigation Circle during the year were—

- (a) Surveys in connection with the Mandalay and Shwetachaung canals. The project for the Mandalay canal, estimated to cost Rs. 32,32,804 was completed and submitted to the Government of India. This canal will irrigate 72,000 acres.
- (b) Survey operations, Shwebo canal. The surveys were completed and the project is now under preparation. The probable cost will be Rs. 50,00,000 and area irrigated 130,000 acres.
- (c) Surveys for canals from the river Mon in the Minbu district. These canals will irrigate 63,600 acres.
- (d) Surveys for re-modelling the Man river canals in the Minbu district.

- (e) Further surveys in connection with the Mandalay and Shwetachaung canals. These were carried out with a view to the improvement of the existing Shwetachaung canals which irrigate over 13,000 acres.
- (f) Surveys for canal on the right bank of the Madaya river. This canal, to be named the Yenatha canal, will take off from the same weir as the Mandalay canal, but on the right bank, and will irrigate 19,000 acres.
- (g) Surveys for the Ye-u canal. This canal will take off from the same weir on the Mu river as the Shwebo, but on the right bank. The surveys have only just been commenced.

The total expenditure on minor works and navigation during the year was—

						Rs.
On original works	...	...	...	...	...	1,61,757
On repairs	...	...	...	...	...	1,36,584
Total						<u>2,98,341</u>
Establishment	...	...	...	...	...	1,83,006
Tools and plant	...	...	...	...	...	3,054
Suspense	...	...	...	...	...	.....
Total						<u>1,86,060</u>
Deduct—						
Expenditure in England	...	...	...	...	...	5
Loss by exchange	...	...	...	...	...	4
Total						<u>9</u>
Net outlay in India						<u>4,84,392</u>

Railways.

BURMA STATE RAILWAY (INCLUDING THE MU VALLEY STATE RAILWAY).

199. On the 31st March 1895 a length of 745 $\frac{1}{2}$ miles of line was open to traffic. On the 21st October 1895 the section from Nankan to Mohnyin, 74 $\frac{1}{2}$ miles, and the Katha branch, 14 $\frac{1}{4}$ miles, were opened for traffic, and on the 1st March 1896 the Mohnyin-Mogaung section, a length of 52 $\frac{1}{4}$ miles, was opened for goods traffic only. The total length of line open to traffic on the 31st March 1896 was thus 886 $\frac{1}{4}$ miles. The section from Mogaung to Myitkyina, a length of 37 miles, is under construction and will probably be opened in March 1898. The section from Mohnyin to Mogaung is expected to be ready for passenger traffic in October 1896.

200. On the Sittang section 11 miles of line were re-laid with 50-lb. steel rails. On the Irrawaddy section 20 miles of 5-strand iron wire fencing were substituted for a corresponding length of decayed wooden fencing. A new ballast quarry was opened at Wanetchaung station and a line laid to it. Protective works at the Pyuntaza, Byu, and Sinthé bridges; the overbridge at Stockade Road, Rangoon; and a new-saw mill at Insein were completed; additional staff quarters were erected at various stations; several sidings were lengthened; and crane sidings for timber were put in at stations where needed.

The raising of the line between miles 60 and 64, the provision of increased waterway of 40 lineal feet (a part of the foregoing work), the overbridge at Pazundaung, and the boring of an artesian well at Rangoon are works in progress or approaching completion. The flooring of most of the smaller bridges between Sagaing and Nankan was finished and the pitching at the bridges most needing it completed. Beyond Mohnyin the line was laid up to Mogaung partly on the bank and partly on the cess. The bridging of the Nankan and Namyin chaungs was delayed, and, it having been found necessary to raise several miles of bank, it was not possible to complete the Mohnyin-Mogaung section before the rains. The extension from Mogaung to Myitkyina was begun in January 1896 and fair progress was made on the southern end, but, owing to the difficulties in procuring

labour (much of which preferred to go to the Mandalay-Kunlön Railway—a sanctioned line under the control of the Director-General of Railways—having its junction at Myohaung on the Burma State Railway), progress on the northern section has not been as good as might have been desired.

The Locomotive and Carriage Department at Insein carried out, as usual, a large number of new capital works during the year, the principal of these being (a) erecting engine, boiler, shafting, and machinery in the new saw-mill; (b) fitting 40 engines with extended smoke-boxes and spark arrestors; (c) erecting a spring plate forging machine; (d) fitting 36 coaches with compound buffers, platforms, hand-rails and canopies, and (e) fitting 50 iron covered goods wagons with an extra pair of wheels.

201. The capital outlay on the Burma State Railway, including the Mu Valley Railway, during the year 1895-96 was Rs. 8,74,893. The total capital expenditure since the commencement has been Rs. 7,56,76,865.

Revenue transactions.

202. The gross earnings, compared with the earnings of 1894-95, were—

						Rs.
During 1895-96	...	...	...	...	...	69,42,509
During 1894-95	...	...	...	...	...	62,78,102
				Or an increase of	...	6,64,407

The working expenses during the same two years compare as under :—

						Rs.
For 1895-96	...	...	...	...	...	41,11,436
For 1894-95	...	...	...	...	...	39,96,144
				Or an increase of	...	1,15,292

The net increase during the year 1895-96 was therefore Rs. 5,49,115.

[NOTE.—It should be observed that the figures given above are for the official year and not for the calendar year as in former reports.]

203. There was an increase of 30.43 miles in the mean mileage worked during 1895, due to the opening of traffic from the 21st

Traffic and working.

October of the section from Nankai to Mohnyin and the Katha branch. The gross earnings increased from Rs. 62,87,354 in 1894 to Rs. 67,11,067, or by Rs. 4,23,708, and as the working expenses increased by only Rs. 44,680, or from Rs. 39,64,026 to Rs. 40,08,706, the net earnings show an improvement of Rs. 3,79,028, having risen from Rs. 23,23,328 to Rs. 27,02,356.

The increase in the number of passengers carried and in the earnings therefrom amounted to 2,47,437 and Rs. 2,28,460 respectively. This improvement may be ascribed to the increase in the mean mileage worked and to a more prosperous season for the agricultural classes throughout the Province generally.

The tonnage of goods carried rose from 797,283 to 923,864 and the earnings from Rs. 28,13,488 to Rs. 30,93,930. The noticeable increases occurred under paddy, gram, and pulse, provisions, timber, and live-stock.

204. During the year the rates for kerosine oil, timber, piece-goods and iron were altered so as to secure a better return to the railway than in previous years when river transport

Miscellaneous.

was cheaper. The fuel used by the railway was the same as that used last year, namely, Bengal coal of various kinds, Thingadaw coal, and wood fuel. The Thingadaw coal used in 1895-96 was found to be much superior to that formerly supplied. In August 1895 the line between miles 60 and 64 on the Sittang section was stopped by heavy floods, but there was no serious damage to traffic. The bank has since been raised and the waterway increased where necessary. In September, through an exceptionally heavy rainfall, the line was breached near Sayè station. This is not likely to recur, as the bank is being raised in some places and additional waterway is being provided. There were four accidents during the year, but not much damage to stock. In one case the guard of a train carrying cash lost his life. It is supposed he was murdered by dismissed railway servants, but this could not be proved.

MANDALAY-KUNLON RAILWAY.

205. The project for this railway, which branches off from the Burma State Railway at Myohaung, 4 miles south of Mandalay, and will pass through the Northern Shan States *via* Maymyo, Lashio, &c., to the Salween river, a distance of 224 miles, was sanctioned during the year for Rs. 1,82,98,137.

Work has been vigorously pushed since the start. From Myohaung to the foot of the ghât, leading up to the Shan plateau, a distance of 13 miles, the earthwork was practically completed. Work on the ghât itself and on the plateau is in hand. The work on this railway is being carried out under the Director-General of Railways and not under the local Government.

Telegraphs.

206. Two new lines were opened during the year in the Lower Burma division from Bassein to Myaungmya, 21.38 miles, and from Henzada to Danubyu, 39.25 miles. The line from Kawkareik to Myawaddi on the Siamese frontier, which had been abandoned, was put into working order at the request of the Siamese Government, but up to the end of the year the line was not open on the Siamese side. New cables have been laid at Moulmein from Battery Point to Martaban, at Ma-ubin, and at Minhla, in each case to take the place of an old one. Three combined offices were opened during the year at Myanaung, Magwe, and Myaungmya. At the two former places departmental offices were amalgamated. The traffic of the Rangoon office shows a small increase all round which is set down to an improvement in trade.

207. No new lines were constructed in the Arakan division, but an increase of line mileage of .05 miles and of wire mileage of .15 miles was caused by the spanning of the Kalapansin river. The number of offices remained the same as in the previous year. Both traffic and receipts have decreased in this division, but the cause of the decline has not been explained.

208. 198.7 miles were added to the length of line mileage open in the Upper Burma division corresponding to a wire mileage of 496.6 miles. Three new offices were opened and the number of messages dealt with increased by 102,393.

Post Office.

209. During the year post offices were opened at Kengtung and Mông Hsing in the Southern Shan States. The total number of post offices open at the end of 1895-96 was 279 compared with 270 at the end of 1894-95.

Sixty-eight additional letter-boxes were opened during the year.

210. The following statement shows the total mileage of the various classes of postal lines open at the end of the year and the corresponding figures for the previous year :—

Year.	Railway.	Mail carts or ponies.	Runners and boats.	Steamers.
1894-95	799	607½	3,596½	4,766½
1895-96	833½	303½	4,201½	4,893½

The increase of 521½ miles is chiefly due to the opening of lines in the Shan States. All the services were satisfactorily conducted during the year.

211. The following table shows the number of articles delivered by the post office :—

Year.	Letters and post-cards.	Newspapers.	Packets.	Parcels.	Total.
1894-95	11,872,955	2,136,684	1,112,650	202,523	15,324,812
1895-96	11,886,016	1,962,501	1,289,571	188,914	15,327,002
Percentage of increase or decrease	+ 0.1	- 8.2	+ 15.9	- 6.7	+ 0.01

Money-orders.

212. There is again a large increase in the number of money-order transactions, the details of which are given below :—

Year.	MONEY-ORDERS ISSUED.		MONEY-ORDERS PAID.	
	Number.	Value.	Number.	Value.
1894-95	493,151	Rs. 1,70,32,170	141,297	Rs. 71,42,595
1895-96	522,926	1,89,36,374	149,895	78,46,014
Increase	29,775	10,04,195	8,598	7,03,419

Of the money-orders issued 10·2 per cent. and of those paid 10·6 per cent. were telegraphic.

213. The number of Post Office savings banks open at the end of the year was 165, or a decrease of one from last year. The balance at the credit of depositors increased largely :—

Savings banks.

Year.	DEPOSITS.		WITHDRAWALS.		ACCOUNTS OPEN.	BALANCES.	
	Number.	Value.	Number.	Value.	Number.	Value.	
1894-95	64,611	Rs. 21,87,682 A. P. 0 0	29,300	Rs. 17,54,500 A. P. 0 0	38,552	Rs. 52,80,382 A. P. 0 0	
1895-96	63,810	21,77,742 0 0	28,079	15,88,583 0 0	41,661	59,45,876 0 0	
Increase	...	.....	...	.....	3,109	6,65,494 0 0
Decrease	801	9,940 0 0	1,221	1,65,917 0 0	...	.....

Insurance and value-payable articles.

214. The following statement shows that the number and value of the articles insured decreased largely, while there was a slight increase in value-payable articles :—

Year.	INSURED ARTICLES.			VALUE-PAYABLE ARTICLES.		
	Number.	Value.	Insurance fees.	Number.	Value.	Commission.
1894-95	11,226	Rs. 60,66,907	15,891	43,075	Rs. 7,33,505	10,920
1895-96	9,982	40,57,560	11,418	44,128	7,62,446	11,363
Increase	...	...	...	1,053	28,941	443
Decrease	1,306	20,29,347	4,473	...	...	...

These was an increase of 4,058 in the number of ordinary parcels registered, the total amounting to 62,293.

215. There were 61 combined post and telegraph offices open on 31st March 1896, and during the year they disposed of 206,611 messages.

Miscellaneous.

The sale of quinine through the agency of the Post Office was introduced towards the close of the year. The Post Offices at Mandalay, Myotha, and Yelègale were completely destroyed by fire during the year, the total loss caused amounting to Rs. 23,174-5-9.

Five hundred and sixty-four complaints were made against the Post Office during the year, of which only 33·1 per cent. were on investigation found to be well-grounded. There were seven cases of convictions of offences punishable by law and eight cases of loss of Government money during the year. Rupees 1,703-6-5 were misappropriated by post office servants, of which Rs. 723-6-4 were recovered.

V.—REVENUE AND FINANCE.

1.—Revenue.

(a) Lower Burma.

216. The following statement exhibits the collections and, where known, the demand, remissions, and net demand under each principal head of civil revenue (including forests) during the past two years in Lower Burma:—

Item of revenue.	1894-95.				1895-96.				Increase or decrease of demand.	Increase or decrease of collections.
	Demand.	Remissions.	Net demand.	Collections.*	Demand.	Remissions.	Net demand.	Collections.*		
Lower Burma.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Land revenue proper ...	1,06,54,590	48,209	1,06,04,381	1,07,06,699	1,11,59,713	70,822	1,10,88,891	1,12,46,898	+ 4,84,510	+ 4,80,199
2. Fisheries ...	16,04,519	2,051	16,02,468	15,86,856	16,20,751	16,377	16,14,374	16,88,276	+ 11,906	+ 1,01,420
3. Capitation-tax ...	38,91,180	29,241	38,61,839	38,85,200	39,76,540	38,878	39,37,662	39,42,854	+ 75,823	+ 87,504
4. Land-rate in lieu of capitation-tax.	79,788	317	79,471	73,876	80,275	2,610	77,665	77,698	- 1,806	- 1,178
5. Miscellaneous land revenue.	...	...	...	1,05,027	...	...	...	2,76,491	...	+ 81,465
6. Opium. ...	...	...	...	14,82,794	...	...	...	15,21,960	...	+ 49,166
7. Salt Excise ...	1,87,185	...	1,87,185	1,70,374	28,009	...	28,009	76,958	- 1,99,170	- 93,416
8. Stamps ...	...	...	...	13,57,900	...	...	...	13,60,001	...	+ 2,092
9. Excise ...	...	...	...	15,68,634	...	...	...	15,89,153	...	+ 20,518
10. Provincial rates ...	...	...	...	10,72,831	...	...	...	11,27,582	...	+ 54,751
11. Customs ...	...	...	...	87,17,380	...	...	...	1,04,56,462	...	+ 17,39,082
12. Forests ...	...	...	...	32,74,204	...	...	...	34,24,540	...	+ 1,40,336
13. Registration ...	...	...	...	55,699	...	...	...	54,980	...	- 719
14. Income-tax ...	...	...	...	6,79,448	...	...	...	6,52,835	...	- 26,613
To ...	1,54,15,262	79,018	1,53,36,244	1,48,61,021	1,68,75,288	1,29,687	1,67,45,601	1,74,06,638	+ 4,11,257	+ 16,34,667

* Including collections of arrears.

217. The gross demand for land revenue proper was Rs. 1,11,59,573 excluding the tax on solitary fruit trees, of which the proceeds are now included among the miscellaneous collections. The area assessed was 6,290,094 acres. The revenue demand was 5.22 and the assessed area was 2.67 per cent. above the figures of the previous year. The percentage of increase was greater for the demand than for the area, because much land, on which fallow-rate was paid in 1894-95, was fully assessed in 1895-96, a good season, the prospect of good prices, and comparative immunity from cattle-disease having caused cultivators to extend their operations and enabled non-cultivating landlords to get tenants. The Arakan division and Thayetmyo district were, however, exceptions, owing in the former case to cattle-disease and in the latter to persistent bad seasons. There was a marked improvement in the collection of the revenue. In parts of Tharrawaddy and Prome districts failure of crops necessitated considerable remissions, but Rs. 1,08,50,920 were collected in the year and only Rs. 2,38,001, being 2.15 per cent. of the net demand, were left outstanding on the 31st March. Processes of recovery increased, but this was due to the dilatoriness of persons well able to pay, mostly absentee landlords. In many cases the defaulters were speculative grantees and the land resumed had never been cleared.

218. The gross demand on account of capitation-tax was Rs. 39,76,540 and the number of persons assessed was 966,403. The increase of demand, which was 2.19 per cent., is attributed to the normal increase of population. In Kyaukpyu, Thayemyo, Tharrawaddy, and Prome districts there was some difficulty in collection, and as much as Rs. 12,433 had to be remitted in Prome, of which Rs. 6,198 were on account of persons who absconded after assessment. In both Prome and Tharrawaddy the returns showed a considerable transference of assessees from agriculture to other pursuits. In the whole of Lower Burma the proportion of agriculturists to the total of assessees fell from 75 to 72 per cent. The number of persons exempted further declined and stood at 102,358. The total collections were Rs. 39,35,120, the remissions being Rs. 38,878 against Rs. 29,341 in the previous year, and the uncollected balance of net demand being Rs. 3,411 against Rs. 9,570.

219. The fishery revenue exhibited a gross demand of Rs. 16,30,751, being Rs. 26,232 above that of 1894-95. Inland net licenses accounted for Rs. 15,259, sea-fishery licenses for Rs. 8,902, and sea-fishery leases for Rs. 4,387 of the increases. Leased inland fisheries showed a decline of Rs. 2,316, not large in itself, but disappointing when an increase might have been expected. Tharrawaddy, Henzada, and Myaungmya were the districts mainly responsible for the decrease. In the Bassein district leases of three pearling beds for Rs. 4,240 were a new feature. It is not expected that the beds will prove very productive. In Tharrawaddy, where speculation had raised rents too high, Thongwa, and Bassein there were some heavy remissions, but the total collections, which amounted to Rs. 16,88,276, were higher than those of the preceding year by a lakh of rupees.

220. The year of assessment for the salt excise was changed, with effect from the 1st January 1896, to the calendar year. *Ad interim* licenses for the last half-year of 1895 were issued to bridge the gap. But, as the composition-rates were raised to a figure approximating to the duty on imported salt, there was a general disinclination to take out licenses. The demand for July to December 1895 was only Rs. 28,009 against Rs. 1,87,185, which was the demand for July 1894 to June 1895; and only 61 licenses were issued in the latter half of 1895.

221. One reason for an increase in processes issued in order to realize the revenue has been noted above. There were 35,761 notices against 27,992 in the previous year. Warrants of arrest increased from 9,549 to 10,835 in capitation-tax cases, but decreased from 3,915 to 2,239 in land revenue cases proper; sales of property rose from 2,468 to 2,598, and imprisonments from 7 to 68. In Hanthawaddy nearly one-half the sales and in Prome nearly one-half the imprisonments occurred.

222. The gross revenue from judicial, legal, and commercial stamps was Rs. 13,60,001, or an increase of Rs. 2,092 over the figures of the previous year. The charges amounted to Rs. 45,713 as against Rs. 44,456 in 1894-95. The net revenue was thus Rs. 13,14,288, or Rs. 1,165 less than the net revenue in 1894-95. The net revenue in 1894-95 was the largest that has ever been yielded. The stamp revenue showed a decrease from the previous year's figures in every division except Pegu and in almost every district: the decrease is most marked in the case of commercial stamps and is probably due to the depression of trade following on the operations of the rice-rising in 1893 and the consequent decline in the value of land. There has also been a considerable decline in the receipts from court-fee stamps, which decline would have been considerably larger but for an unprecedented sale of 116 impressed sheets of the value of Rs. 1,000 each in the town of Rangoon. It is probable, however, that last year's receipts from court-fee stamps were unduly inflated so a decline was to be expected this year.

223. The gross excise revenue of Lower Burma rose from Rs. 32,73,945 to Rs. 33,78,043 and, although the charges increased in consequence of the entertainment of special establishments throughout the year, and of the raising of the price paid for opium to the Opium Department from Rs. 7-4-0 to Rs. 8-8-0 after the 1st July 1895, the net

revenue rose from Rs. 30,51,428 to Rs. 31,21,112. The following statement compares the receipts on account of liquors and spirits in 1895-96 with the receipts in 1894-95:—

Year.	Customs duty on imported foreign liquor and spirit of all kinds.	Excise duty on distillery liquor and spirit.	License fees for sale of distillery and foreign liquor and spirit.	License fees for manufacture and sale of country spirit.	LICENSES FOR SALE OF COUNTRY FERMENTED LIQUORS.		Total.
					Tari.	Rice-beer.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	8,81,885	1,38,834	5,91,053	79,709	2,92,774	5,11,771	24,99,686
1895-96	10,25,492	1,36,712	5,92,946	74,922	3,07,447	5,35,813	26,73,332

There was a revival of prosperity in most branches of the liquor trade, but in consequence of the importation of cheaper brands of foreign malt liquor the local distilleries which work on the European system did not share in it nor did the outstills. The distilleries at Toungoo and Moulmein continued to work, and the Rangoon distillery to be closed. The output of the Toungoo distillery was 33 gallons more, and of the Moulmein distillery 2,405 gallons more than in the preceding year. The beer brewed by Messrs. Dyer and Company in Mandalay continued to decline in popularity; the number of licenses was reduced to 15 and the output fell from 337,553 gallons to 301,723 gallons. The license fees for the shops sold by auction (Forms VI, VII, and VIII) slightly increased from Rs. 5,22,862 to Rs. 5,24,321. Shopkeeper's licenses (Form VI) almost everywhere showed an increase, but the majority of districts showed a decrease in combined licenses (Form VIII), while in licenses for public houses (Form VII) there was but little change. The total license fees for the vend of foreign liquor produced about Rs. 2,000 less than in the previous year owing to the issue of fewer fixed fee licenses and to the decline of the licenses for the sale of local distillery products. In 11 out of 20 districts one or more outstills were allowed. The total number of licenses was 34 as in the preceding year; and, also as in the preceding year, 14 subsidiary shops were allowed. The revenue receded from Rs. 79,769 to Rs. 74,922. Two hundred and thirty-one licenses spread over 11 districts were granted for the vend of various kinds of beer made after the native fashion. In Hanthawaddy district one and in Bassein district two more licenses were given than in 1894-95. A license of this kind was also sold at Akyab for the first time, but was bought by the tari seller with a view to avoid competition. The fees aggregated Rs. 5,35,813, being Rs. 24,042 more than in the preceding year. Licenses for the sale of tari were given in every district except Salween and the Arakan Hill Tracts. The total number of licenses, which was 775, produced Rs. 3,06,951 against Rs. 2,92,506 realized from 857 licenses in the previous year. The decrease in the number of licenses was mainly due to the Prome district, where the system of combining several shops under one license was introduced.

224. The Tavoy opium shop was closed in order to defeat a combination. Sixteen shops remained, from which the Government

Opium excise. derived Rs. 9,80,217 by license fees and Rs. 5,76,641 by the sale of opium. The gross receipts from opium rose from Rs. 15,96,117 to Rs. 16,58,764. The license fees brought in Rs. 69,276 more than in the previous year. Akyab, Rangoon, and Bassein showed large increases, while Moulmein and Thayetmyo showed large decreases. The result of the competition for licenses was to raise the incidence per seer of the gross revenue from Rs. 82 to Rs. 85. The lowest retail price now shown in the returns is Rs. 1-4-0, while the highest is Rs. 2-4-0 for liquid opium. The Government sale centres, or depôts for retail vend by direct Government agency, sold 654 seers against 748 seers in the preceding year, while the licensed shops bought from the treasuries 18,512 seers against 18,593 and took over confiscated opium to the extent of 288 against 157 seers in 1894-95. It is still doubtful whether the consumption of opium has really been diminished by the restrictive measures taken.

225. The Act under which the income-tax is assessed and collected, Act II of 1886, as amended by Act XII of 1891, was during the year in force in Lower Burma only. In view of the exemption under section 5 (b) (i) of the Act of incomes derived from agri-

culture, the tax is collected only in the larger towns where there is considerable non-agricultural population. At the close of the year 1895-96 there were 89 places to which the Provisions of the Act applied. During the year they were applied to Myohla in the Toungoo district and to Kado, a large timber trading centre on the Salween near Moulmein. Although the Act was not in force in Upper Burma, the tax was levied on the incomes of Government servants and pensioners in that part of the Province; since the close of the year the Act has been extended to Upper Burma and its provisions have been applied to the town of Mandalay. The original demand, apart from the amount deducted from salaries and pensions of Government servants, was Rs. 6,13,455 compared with Rs. 5,95,583 in 1894-95. After revision of the assessment by Collectors and Commissioners, the final demand was Rs. 5,13,330 on 14,289 assesseees against Rs. 5,31,288 on 13,308 assesseees in that year, showing a decrease of Rs. 17,958 in assessment and an increase of 981 in the number of persons assessed. Of the final demand Rs. 5,04,951 were actually collected, and Rs. 4,396 recovered on account of fines and arrears brought the total collections under the Act to Rs. 5,09,347 against Rs. 5,39,154 in the previous year. The aggregate proceeds of the tax from all sources for the year amounted to Rs. 7,39,489 as compared with Rs. 7,65,186 in the previous year. The most noticeable feature is a decrease of Rs. 44,066 in the receipts from Companies' profits, due to agricultural depression and the consequent heavy losses sustained by merchants. This was only partially counterbalanced by increases of Rs. 3,034 from salaries of Government servants and Rs. 13,474 under "Other sources." Government servants being excluded, the number of persons assessed to income-tax on salaries was 4,162 against 3,938 in 1894-95. The final demand was Rs. 1,07,499 against 4,158 persons, and at the close of the year only Rs. 506 were outstanding, the satisfactory results of last year being maintained. The contract system was accepted by 67 mercantile firms in Rangoon against 56 in the previous year. The collections under that system amounted to Rs. 29,738 against Rs. 28,534. Outside Rangoon only seven companies were assessed, the amount of tax recovered from them being Rs. 2,694. In Rangoon the number of companies included in the original demand of the year was 111, of which 62 were struck off because their chief offices were in other provinces, and 14 were found to have no assessable income. After revision the total final demand, including Rs. 204 assessed on account of the preceding year on a company which had escaped taxation in 1894-95, was Rs. 47,525 as compared with Rs. 91,272 in the previous year, showing a decline of nearly one-half. Out of the abovementioned amount Rangoon contributed Rs. 41,831 against Rs. 88,302 in the previous year. The decrease was due to previous agricultural depression and general slackness of trade, by which shipping, trading, and other miscellaneous companies (under which head rice-millers are included) were all seriously affected. The entire demand was recovered. The amount of tax realized from interest on securities was Rs. 8,297, of which Rs. 1,782 was payable on securities of the Government of India and Rs. 6,515 on debentures of the Rangoon Municipality and of the Rangoon Port Trust. The total collections in 1894-95 amounted to Rs. 8,873. There was a slight increase in the number of assesseees and a considerable increase in the demand from "Other sources of income" as compared with 1894-95. The original demand of the year was Rs. 4,23,818 assessed on 11,094 persons against Rs. 3,89,489 assessed on 10,507 persons in the preceding year. The result of the revision of these assessments by Collectors and Commissioners was the reduction of the demand to Rs. 3,51,995 on 10,090 persons. Including a sum of Rs. 1,414, arrears brought forward from the previous year, the total net demand for 1895-96 after all revisions and remissions had been allowed for, was Rs. 3,53,409, the whole of which, except the small sum of Rs. 1,125, was recovered within the year. The total amount remitted was Rs. 6,780. The final demand in Rangoon, which yields about two-thirds of the entire assessment under this part of the schedule, showed a further increase of Rs. 8,356 over the demand of the preceding year. The net assessment on incomes of Rs. 2,000 and over in Rangoon after all appeals and objections had been disposed of was Rs. 1,52,935 on 841 persons compared with Rs. 1,47,424 on 775 persons in 1894-95, and the demand on incomes below Rs. 2,000 was Rs. 39,589 on 2,411

persons against Rs. 34,699 on 2,219 persons. There was a large increase in Hanthawaddy due to the incorporation of the Kyauktan subdivision. Thongwa also showed an increase of Rs. 16,832. In Bassein there was a reduction of Rs. 1,420 in the demand, due to losses sustained by paddy-brokers. The improvement that showed itself in the administration of the Act in the two preceding years was hardly maintained in the year of report. The difference between the original and final demand amounted to Rs. 1,00,126 against Rs. 64,295 in 1894-95 and Rs. 67,041 in 1893-94, which would seem to indicate a lack of care in the preparation of the assessment lists. There was on the whole, judging from the decrease in the number of processes issued, less friction in connection with the recovery of the tax, though there was a considerable increase in the amount inflicted as penalties. Particulars of the extent to which coercive measures had to be adopted for the recovery of the tax in each of the past three years are given in the following table:—

Year.	WARRANTS ISSUED.		REALIZED.					
	Number of persons.	Amount of tax.	Before distraint.		After distraint, but before sale.		By sale of property.	
			Number of persons.	Amount of tax.	Number of persons.	Amount of tax.	Number of persons.	Amount of tax.
1893-94	1,000	Rs. 53,756	1,407	Rs. 45,164	117	Rs. 5,735	63	Rs. 1,373
1894-95	927	19,915	588	13,702	78	1,133	10	83
1895-96	805	19,250	738	16,237	40	749	3	45

In Rangoon the number of warrants issued was only 211 against 297 in the preceding year. There was an improvement in the collections in the Pegu and Prome districts and in no case either in these districts or in Rangoon was it found necessary to resort to actual sale of property. In Akyah the Chittagonians are said to cause trouble in connection with the tax. In Amherst property was sold in three cases to realize an arrear of Rs. 45. The cost of collection during the year of report was Rs. 20,079.

(b) Upper Burma.

226. The following statement exhibits the collections and, where known, the demand, the remissions, and the net demand under each principal head of civil revenue (including forests) in Upper Burma during the past two years:—

Item of revenue.	1894-95				1895-96				Increase or decrease of demand.	Increase or decrease of collections.
	Demand.	Remissions.	Net demand.	Collections.*	Demand.	Remissions.	Net demand.	Collections.*		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Thathameda	57,79,839	33,015	57,46,824	57,56,459	54,26,394	1,44,779	53,14,285	53,51,597	-4,32,518	+3,31,772
2. State land rents	14,16,134	17,786	13,98,348	13,97,601	10,69,973	27,157	10,72,816	13,67,144	-3,25,532	+66,250
3. Miscellaneous land revenue	10,75,342	...	10,75,342	10,75,342	10,75,342	...	10,75,342	10,75,342	...	...
4. Opium ... ..	...	...	...	2,95,545	...	...	...	2,91,008	...	+4,447
5. Salt excise	18,568	...	18,568	15,179	21,193	...	22,198	27,971	+4,660	+42,301
6. Stamps ... ..	...	...	...	3,36,595	...	...	...	3,44,476	...	+7,881
7. Excise ... ..	...	...	...	5,22,685	...	...	...	3,49,821	...	+1,72,864
8. Forests ... ..	...	...	...	21,62,578	...	...	...	22,81,223	...	+1,18,645
9. Registration ... ..	...	...	...	5,231	...	...	...	6,352	...	+1,121
10. Income-tax ... ..	...	...	...	88,959	...	...	...	88,515	...	+444
Total	82,80,943	67,807	82,13,136	1,13,26,875	76,61,351	1,72,379	74,88,972	1,11,05,212	-7,33,064	+2,21,633

* Including collections of arrears.

227. The number of households assessed to thathameda was 605,111 against 588,395 in the previous year. The advance was common to all districts, except Minbu and Kyauksè, and was due to the normal increase in population and to improvements in the preparation of the assessment-rolls. The decrease in the two districts above named was due to the unfavourable agricultural season, which led to migration in Minbu and to a larger number of exemptions on account of poverty in Kyauksè. The gross demand fell from Rs. 57,79,838 to Rs. 54,56,364, showing a decrease of Rs. 3,23,474. This fall in the demand was due to a reduction in the rate of assessment per household in large portions of Shwebo, Minbu, and the Eastern division, rendered necessary by the drought and consequent failure of crops; while in Sagaing and Lower Chindwin, in which a Rs. 10 rate had been fixed, large remissions were granted for the same reason. Large remissions had also to be made in other districts, especially in Yamèthin, whence many of the families assessed migrated in search of work, and this brought the total amount of remissions up to Rs. 1,42,079. The total loss of revenue under the head of thathameda, due to the bad season, is estimated at not less than 6 lakhs. The average incidence per household fell from Rs. 9'83 in 1894-95 to Rs. 9'02 in the present year. Of the year's net demand (Rs. 53,14,285) Rs. 52,70,608 were collected and a balance of Rs. 43,677 or 0'80 per cent. remained outstanding at the close of the year as compared with a net demand of Rs. 57,46,803 and an outstanding balance of Rs. 1,20,853 or 2'10 per cent. in the previous year.

228. The State land revenue demand was Rs. 10,99,973 against Rs. 14,16,154 in 1894-95. The chief decrease was Rs. 2,54,245 in Kyauksè and was due to the inclusion in last year's figures of a portion of the demand for 1893-94. Elsewhere the decrease was due generally to the insufficient and untimely rainfall; less land was cultivated, and the area under assessment decreased; while as the rent on most State land is fixed at a proportion of the produce and as the outturn was, as a rule, poor, the receipts from the area assessed naturally diminished. Special causes of the decrease in Mandalay were the postponement of the date of collection on alluvial and upland crops and the removal from the list of State land of certain gardens held on a peculiar tenure called *nemye*; while cattle-disease in the Ruby Mines district, the exemption from assessment of certain lands known as *nabekyiyunshan* in Shwebo, and floods in the Lower Chindwin partially explain the decreases in these districts. The year's collections (including Rs. 2,47,986, arrears of last year) amounted to Rs. 12,67,104 as compared with Rs. 13,63,703 in the previous year. The sum outstanding at the close of the year was Rs. 54,983 against Rs. 2,68,244 in 1894-95. Of this sum Rs. 13,646 was outstanding in Mandalay on account of the wet weather paddy crop and Rs. 15,518 in Katha through remissness on the part of one of the Township Officers and to delay in the payment into the treasury of revenue collected before the close of the year. The amount outstanding in Shwebo (Rs. 2,606), though not large, represented nearly 45 per cent. of the total demand, but these arrears were principally due to drought and migration, which rendered collection difficult. No radical changes were made in the method of assessment during the year. Kyauksè was the only district in which settlement rates were in force, but since the close of the year rates based on settlement figures have been notified for Mandalay district.

229. Miscellaneous land revenue demand for the year, excluding arrears, rose from Rs. 10,75,343* to Rs. 10,81,816, owing mainly to the improvement in receipts from mineral-oil and minerals and from tribute. The receipts from fisheries and water-rate showed however a large decrease. The net demand from fisheries was Rs. 3,06,203 against Rs. 3,24,514 in the previous year, while the actual collections produced Rs. 2,94,021 as compared with Rs. 3,06,128 in 1894-95. The reasons assigned by local officers for the decrease were excessive bidding and over-valuation in previous years. Of the total demand, Rs. 12,232 were outstanding at the close of the year. Water-rate was collected in seven districts and yielded much less

* Revised figures.

than in the preceding year, the gross demand being Rs. 1,82,670 and the net demand Rs. 1,80,030 as compared with Rs. 2,56,142 and Rs. 2,44,717 respectively in 1894-95. The irrigation works in Magwe, which were maintained by the Public Works Department and were continually giving way, have been abandoned, the upkeep being left to cultivators. No water-rate was therefore collected in this district during the year under report, while the gross demand for 1894-95 in Kyaüksè district included some Rs. 40,000 which should have been assessed in the previous year. But after the deduction of this sum and also the sum of Rs. 3,000 collected in Magwe in previous years, there was a considerable shrinkage in the demand, which was shared by all the districts. This fall in demand was due to deficient rainfall early in the season followed by a long spell of dry weather, which considerably affected the supply of water available for irrigation. The royalty on petroleum increased from Rs. 1,36,426 in 1894-95 to Rs. 1,68,297 in the present year, while the collections on account of Salt excise rose from Rs. 14,035 to Rs. 23,198 owing to increased activity in Shwebo, where the failure of crops compelled many of the poorer cultivators to have recourse to salt-boiling as a means of livelihood. The entire revenue was realized within the year.

230. The total number of processes employed in the realization of revenue fell from 8,573 in 1894-95 to 7,576 in the year of report. Arrests decreased from 1,236 to 1,092 and sales of property from 119 to 101, but the number of imprisonments rose from 14 to 23.

231. The amount lent to agriculturists in the year of report was Rs. 95,812 as compared with Rs. 1,00,895 in the year 1894-95. The loans were chiefly made in the Northern and Central divisions to enable cultivators to replace cattle carried off by disease. The recoveries in 1895-96 amounted to Rs. 1,26,176 for the whole of Upper Burma, and the outstanding loans on the 31st March 1896 totalled Rs. 2,24,590.

232. The gross receipts from stamps amounted to Rs. 3,44,476, an increase of Rs. 7,881 over the collections of the preceding year. The charges amounted to Rs. 11,841 against Rs. 12,872, the net revenue thus being Rs. 3,32,635 against Rs. 3,23,723. As compared with the figures of the preceding year, the present year shows an increase in all divisions except the Central division. The most noticeable increase is under the head of general stamps, the revenue from which has trebled itself since 1890. The increase in 1895-96 over the figures of 1894-95 was Rs. 13,389 or 16.7 per cent. The receipts from court-fee stamps and receipt stamps in 1895-96 showed decreases of Rs. 1,512 and Rs. 1,093 respectively. Upper Burma had not been affected by the special causes which influenced the trade of Lower Burma, but it had suffered from bad harvests, and the increase in stamp revenue indicated both that prosperity had increased notwithstanding bad harvests and that the administration of the stamp law had become more effective.

233. The following statement exhibits the Upper Burma liquor revenue of 1894-95 and 1895-96 under the main heads of receipt :—

Year.				License fees for spirit and liquor manufactured after the European method at distilleries and breweries in Upper Burma.	License fees for imported liquor and spirit.	License fees for country spirit and fermented liquor other than tari.	License fees for tari.	Duty on liquor and spirit passed out of a distillery or brewery.
				Rs.	Rs.	Rs.	Rs.	Rs.
1894-95	...	...	...	29,064	1,00,957	30,235	74,732	1,12,740
1895-96	...	...	...	27,102	1,19,504	35,610	81,371	1,07,009

The revenue of Upper Burma from duties on the production and licenses for the sale of alcoholic fluids amounted to Rs. 3,70,596 against Rs. 3,47,728 in the preceding year. There were, as before, three distilleries and one brewery at work. The output of the distilleries increased, and the amount of spirits issued duty free rose from 15,300 to 16,700 gallons. The output of the brewery fell from 373,000 to 302,000 gallons. The licenses for the vend of distillery spirits and those for the sale of Messrs. Dyer and Company's beer both realized less than in 1894-95. The shops for the sale of foreign liquor yielded Rs. 1,46,256 in license fees against Rs. 1,29,671 in the previous year. With the exception of one at Taungdingyi in Magwe district, all the outstills are in those districts of the Northern division which are inhabited largely by non-Burman races. The revenue rose in that division from Rs. 29,185 to Rs. 34,090, the number of shops being increased from 11 to 15. The tari revenue increased from Rs. 74,732 to Rs. 81,371. Two experimental licenses for country beer sold for Rs. 320.

234. In the year of report 6,380 seers of opium yielded a gross revenue of Rs. 3,26,047 against Rs. 3,23,310 yielded by 5,704 seers in the previous year. Three new shops were licensed in the Myitkyina district, bringing the total number of shops in Upper Burma to 23. The most important variations in the amounts of license fee were an increase of Rs. 12,000 in the Southern division and a decrease of Rs. 20,000 in the Northern division. To the latter figure Mandalay contributed Rs. 17,000 in consequence of the absence of competition. The decrease in the other districts was probably due to the prevalence of smuggling. The increase in the Southern division can hardly have been legitimate and the consignment of supplies to Lower Burma is indicated as the cause. A similar phenomenon occurred at Pinyinana and confirms the inference drawn from Minbu. Wholesale licenses decreased from seven to one.

2.—Finance.

Lower Burma.

235. The following statement exhibits the gross receipts and expenditure for the two years 1894-95 and 1895-96 distributed between Imperial, Provincial, Incorporated Local, Excluded Local, and Municipal Funds. The transactions of the Rangoon Port Trust and the Rangoon Municipality are included in these figures, although the Funds do not bank with Government.

	1894-95.		1895-96.	
	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
Imperial	2,40,19,666	15,69,696	2,28,31,298	15,89,127
Provincial	1,74,79,806	2,02,80,412	2,20,74,587	1,98,97,884
Incorporated local	13,56,211	14,35,696	14,26,387	14,45,091
Excluded local	27,10,888	23,49,758	20,94,470	20,83,252
Municipalities	34,41,819	37,18,452	39,93,145	40,18,030
Total	4,90,08,390	2,93,54,014	5,24,19,887	2,90,33,384

Imperial Revenue.

236. The Imperial receipts in 1895-96 show a net falling off of Rs. 11,88,368. The gross decrease amounted to Rs. 31,22,564 and occurred under the following heads:—

	Rs.
Land Revenue	30,90,164
Assessed Taxes	12,686
Interest	6,204
Stationery and Printing	5,322
Miscellaneous	6,588
Petty decreases under other heads	1,600
Total	31,22,564

These decreases were to a certain extent counterbalanced by an improvement of Rs. 19,34,196 under the following heads :—

	Rs.
Opium	16,181
Salt	3,58,073
Excise	63,760
Customs	13,90,014
Forest	70,168
Civil Works	35,788
Petty improvements under other heads	692
Total	<u>19,34,196</u>

The large falling off under Land Revenue is due to the restoration to the Provincial Government of the special contribution of Rs. 18,00,000 rendered to Imperial in the previous year which swelled the receipts in that year; but for this there would have been an improvement of Rs. 5,09,836 owing partly to arrear collections and partly to an increase in the area under cultivation. The decrease under Assessed Taxes was caused, it is stated, by defective assessment in Rangoon, and there were also arrear collections in the previous year. The re-payment of the loan granted to the Lord Bishop of Rangoon for the construction of the Rangoon Cathedral explains the decrease under Interest; that under Stationery and Printing was due to smaller supplies from Central Stores to State Railways. Under Miscellaneous the receipts from premium on bills and percentage on European stores have not been as high as in 1894-95.

The improvement under Opium was caused by the enhancement of the price and larger sales of Government opium; that under Salt to the disappearance of the glut in the market caused by the unusually large clearances in 1893-94, which diminished the receipts in 1894-95; that under Excise was due chiefly to better prices having been obtained in the auction sales of opium licenses. The revenues from country spirits and toddy also show an advance over those of the previous year. The increase under Customs was contributed by both imports and exports owing to a general improvement in the import trade and to large exports of rice to Europe and Eastern Asia. Under Forest the receipts were better owing to larger extractions of timber by lessees from the Toungoo forest and to better prices having been obtained in the timber sales in the Tenasserim circle. The sale proceeds of the Danidaw saw-mills account for the advance under Civil Works.

Imperial Expenditure.

237. On the expenditure side there is a net increase of Rs. 19,431 as compared with the previous year. The gross increase amounted to Rs. 56,805 and occurred under the following heads :—

	Rs.
Refunds	11,840
Excise	17,311
General Administration	11,720
Ecclesiastical	7,756
Scientific and other Minor Departments	6,334
Petty increases under other heads	1,838
Total	<u>56,805</u>

These increases were partly counterbalanced by a decrease of Rs. 37,374 as per details given below :—

	Rs.
Forest	10,247
Political	6,205
Military Works	14,219
Civil Works	4,341
Petty decreases under other heads	2,362
Total	<u>37,374</u>

The refunds of salt and customs revenue have been higher owing to an advance in receipts. Under Excise the expenditure has been higher owing to

sanction of additional establishment and larger payment of rewards. The increase under General Administration has occurred chiefly in the Civil Office of Account and Audit owing to increments and acting arrangements. That under Ecclesiastical is due to the return of the Lord Bishop of Rangoon from long leave, that under Scientific and other Minor Departments to larger outlay in the Archæological department and to the grade promotion of the Veterinary Instructor.

The decrease under Forest has occurred in the Pegu circle. It was partly counterbalanced by larger expenditure in the Tenasserim circle. Under Political the charges on account of a moiety of the salary of Mr. Scott as *Chargé d'Affaires*, Bangkok, which were debited to Burma under the orders of the Secretary of State, were higher in the previous year. Owing to want of funds the expenditure on Military and Civil Works has not been as high as in 1894-95.

Provincial Revenue.

238. The Provincial revenue shows a net improvement of Rs. 45,94,781 as compared with the previous year. The gross increase amounted to Rs. 46,22,715 and occurred as follows:—

	Rs.
Land Revenue	37,99,519
Excise	21,093
Forest	70,168
Law and Justice, Courts of Law... ..	47,509
Jails	10,909
Police	23,328
State Railways	5,97,568
Minor Works and Navigation	34,224
Petty increases under other heads	18,397
Total	46,22,715

These increases were partly counterbalanced by a total falling off of Rs. 27,934, the details of which are given below:—

	Rs.
Customs	4,293
Assessed Taxes	12,686
Stationery and Printing... ..	5,482
Petty decreases under other heads	5,473
Total	27,934

Rupees 36,00,000 of the improvement under Land Revenue is due to the restoration of the special contribution mentioned in paragraph 3 above; the balance was the result partly of arrears collected during the year and partly of an increase in the area assessed to revenue. The major heads Excise, Forest, and Assessed Taxes are under the present provincial contract divided in a fixed proportion between Imperial and Provincial. The explanations given above of the variations in the Imperial shares of these heads apply equally to the Provincial shares. Under Courts of Law the receipts from copying fees and magisterial fines have been higher than in the previous year. Under Jails the sale proceeds of manufactures show an advance, but the receipts from convict labour have fallen off. The contributions realized on account of Cantonment police and better receipts from gambling fines chiefly account for the increase under Police. The advance in the earnings of the Burma State Railway is attributed to better trade and development of traffic. Larger receipts from the Pegu and Sittang canals explain the improvement under Minor Works and Navigation.

Under Customs the receipts from ware-house and wharf rents, customs confiscations, and other miscellaneous sources, except transshipment fees, have fallen off and under Stationery and Printing the receipts from forms supplied to State Railways, Municipalities, and Local Funds show a decrease.

Provincial Expenditure.

239. The Provincial expenditure fell short of that of the previous year by Rs. 3,82,528, which is the net result of a decrease of Rs. 890 under Assessed

Taxes, Rs. 10,248 under Forest, Rs. 7,901 under Post Office, Rs. 16,365 under General Administration, Rs. 12,804 under Stationery and Printing, and Rs. 29,625 under State Railways, Rs. 2,55,650 under Minor Works and Navigation, and Rs. 5,54,862 under Civil works, partly counterbalanced by a gross increase of Rs. 5,05,827, which has occurred under the following heads:—

	Rs.
Refunds	6,765
Land Revenue	61,295
Excise	5,770
Customs	23,887
Courts of Law	89,895
Jails	78,698
Police	41,981
Marine	1,12,155
Education	41,889
Superannuation Allowances and Pensions	18,995
Miscellaneous	9,919
State Railways, Interest on Debt	7,054
Petty increases under other heads	7,524
Total	5,05,827

The decrease under Forest has already been explained in paragraph 7 above; that under Post Office is due to the reduction of the subsidy paid for the conveyance of mails between Rangoon, Pyapön, Pantanaw, and Yandoon and to the transfer of certain charges to the Local section; that under General Administration to heavier expenditure in the previous year, chiefly on account of privilege leave arrangements; that under Stationery and Printing to less outlay on overtime establishment. Under State Railways the expenditure on maintenance, &c, has not been as high as in the previous year owing to reduction in wages and in the number of gangs and to absence of any abnormal outlay in training rivers. The decrease under Minor Works and Navigation and Civil Works is due to want of funds.

The increase under Refunds is due to larger refunds of stamps and customs revenue in the year under report; that under Land Revenue to privilege leave arrangements, transfer of more highly paid officers to Lower Burma, and to sanction of additional establishments on the introduction of the system of revenue collection by headmen, larger payments of commission owing to an increase in collections, and to larger expenditure in the Land Records Department; that under Excise to sanction of additional establishment and larger outlay on rewards; that under Customs to the entertainment of increased establishment on the imposition of the cotton ~~duty~~ that under Courts of Law to the appointment of an Additional Judge for the ~~the~~ Irrawaddy division, to larger refunds of criminal fines, and to heavier expenditure under Criminal Courts owing chiefly to the appointment of more highly paid officers in Lower Burma, to the transfer of charges on account of rewards for bravery and meritorious services from Police to this head, and larger outlay on diet and travelling expenses of witnesses. Under Jails the expenditure on establishment, clothing and bedding, transfer charges, and manufactures has been heavier than in the previous year. The increased expenditure under Police has occurred both under District Executive Force and Special Police; that under Marine is chiefly due to the construction of new light-vessels; that under Education to increments earned by officers, to the opening of the Rangoon Engineering School, to larger expenditure on stipends to normal teachers, contribution towards the salaries of technical teachers, scholarships, and grants to the Educational Syndicate. The head Superannuation Allowances and Pensions shows a progressive increase owing to the sanction of new pensions in excess of lapses. The increase under Miscellaneous was caused by the enhancement of the municipal tax in Rangoon, that under State Railways, Interest on debt, is due to an increase in capital expenditure.

Incorporated Local Funds.

240. The transactions of the District Cess Funds in Lower Burma show a net increase of Rs. 70,176 in receipts and of Rs. 9,395 in expenditure. The

gross improvement in receipts amounts to Rs. 85,968 which was contributed as follows:—

					Rs.
Provincial rates	...	...	...	...	54,751
Miscellaneous	...	...	...	...	26,197
Civil works	...	...	...	...	4,755
Petty increase under other heads	...	...	...	...	265
			Total	...	85,968

On the other hand, there was a falling off of Rs. 15,792, of which Rs. 14,749 occurred under Land Revenue and Rs. 1,042 under Police.

The improvement under Provincial rates corresponds with the advance under Land Revenue; that under Miscellaneous and Civil Works was contributed by larger receipts from bazaar rents and ferries respectively.

The decrease under Land Revenue is due to certain rents of land which had hitherto been improperly credited to the District Cess Funds having been correctly credited to Provincial in the year under report. Under Police the receipts from passenger-boat licenses and sale of unclaimed cattle have not been as high as in the previous year; but the decrease was partly made up by an improvement in the receipts from slaughter-house licenses.

On the expenditure side the gross increase amounts to Rs. 52,393 and has occurred as follows:—

					Rs.
Provincial rates	...	...	...	...	3,506
Post office	...	...	...	...	4,290
Marine	...	...	...	...	2,912
Education	...	...	...	...	14,063
Medical	...	...	...	...	19,461
Scientific and other Minor departments	...	...	...	...	4,884
Superannuation allowances and pensions	...	...	...	...	399
Miscellaneous	...	...	...	...	2,968
			Total	...	52,393

These increases were partly counterbalanced by a decrease of Rs. 42,998, of which Rs. 4,984 occurred under Police, Rs. 3,431 under Minor Works and Navigation, Rs. 34,293 under Civil Works, and Rs. 290 under other heads.

Upper Burma.

241. The receipts and expenditure of Upper Burma for the past two years inclusive of the transactions of the Public Works and the Railway Departments are shown in the following statement:—

	1894-95.		1895-96.	
	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
Imperial ...	1,24,57,459	1,63,28,765	1,24,18,356	1,64,85,018
Incorporated local ...	3,63,365	3,49,803	4,01,838	3,80,110
Excluded local ...	78,471	82,897	90,108	84,981
Municipalities ...	8,42,645	8,25,922	9,50,786	9,68,982
Total ...	1,37,41,940	1,75,87,387	1,38,61,088	1,79,19,091

Imperial Revenue.

242. The receipts show a net decrease of Rs. 39,103 as compared with the previous year. The gross falling off amounts to Rs. 4,46,538 as per details given below:—

					Rs.
Land revenue	...	...	...	...	4,11,624
Interest	...	...	...	...	7,965
Police	...	...	...	...	9,155
Receipts in aid of superannuation	...	...	...	...	13,339
Petty decreases under other heads	...	...	...	...	4,455
			Total	...	4,46,538

gross improvement in receipts amounts to Rs. 85,968 which was contributed as follows:—

					Rs.
Provincial rates	...	...	...	...	54,751
Miscellaneous	...	...	...	...	26,197
Civil works	...	...	...	...	4,755
Petty increase under other heads	...	...	...	...	265
			Total	...	<u>85,968</u>

On the other hand, there was a falling off of Rs. 15,792, of which Rs. 14,749 occurred under Land Revenue and Rs. 1,042 under Police.

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The decrease under Land Revenue is due to certain rents of land which had hitherto been improperly credited to the District Cess Funds having been correctly credited to Provincial in the year under report. Under Police the receipts from passenger-boat licenses and sale of unclaimed cattle have not been as high as in the previous year; but the decrease was partly made up by an improvement in the receipts from slaughter-house licenses.

On the expenditure side the gross increase amounts to Rs. 52,393 and has occurred as follows:—

					Rs.
Provincial rates	...	...	...	...	3,596
Post office	...	...	...	...	4,290
Marine	...	...	...	...	2,912
Education	...	...	...	...	14,063
Medical	...	...	...	...	19,461
Scientific and other Minor departments	...	...	...	...	4,884
Superannuation allowances and pensions	...	...	...	...	309
Miscellaneous	...	...	...	...	2,968
			Total	...	<u>52,393</u>

These increases were partly counterbalanced by a decrease of Rs. 42,998, of which Rs. 4,984 occurred under Police, Rs. 3,431 under Minor Works and Navigation, Rs. 34,293 under Civil Works, and Rs. 290 under other heads.

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	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
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Incorporated local	3,63,305	3,49,803	4,01,838	3,80,110
Excluded local	78,471	82,897	90,108	84,981
Municipalities	8,42,645	8,25,922	9,50,786	9,68,982
Total	1,37,41,940	1,75,87,387	1,38,61,088	1,79,19,091

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					Rs.
Land revenue	4,11,624
Interest	7,905
Police	9,155
Receipts in aid of superannuation	13,339
Petty decreases under other heads	...	...	...	...	4,453
			Total	...	<u>4,46,538</u>

On the other hand there has been a total improvement of Rs. 4,07,435 which has occurred under the following heads :—

	Rs.
Opium	8,377
Salt	12,361
Stamps	7,876
Excise	25,229
Forest	1,18,705
Tributes	58,068
Courts of Law	12,507
Jails	9,078
Miscellaneous	44,365
State railways	85,625
Civil works	14,787
Petty improvements under other heads	10,457
Total	4,07,435

Under Land Revenue the receipts from State lands and thathameda fell off owing to an unfavourable season. Under Police the contribution payable by the Môngmit State was not realized and the receipts from fees, fines, and other miscellaneous items have not been as high as in the previous year. Under Receipts in Aid of Superannuation, &c., there were larger receipts in 1894-95 on account of arrears of contribution of officers lent to the Môngmit State.

The improvement under Opium is due partly to larger sales and partly to the enhancement of the cost price; that under Salt to the revival of local manufacture owing to the reduction of the composition duty in some of the districts. The development of trade and the better understanding of the stamp law advanced the receipts under Stamps. Under Excise the receipts from license-fees for the sale of foreign liquor and opium and for the working of distilleries and breweries have been higher than in the previous year. Larger extraction of timber by lessees from the Pyinmana and Chindwin forests and better receipts from catch licenses account for the increase under Forest; that under Tributes is due to larger collections in the Shan States and to realization of two years' arrears of tribute from the Mông Mit State; that under Courts of Law to better receipts from sale of unclaimed property, copying fees, and magisterial fines; that under Jails to an advance in the sale-proceeds of manufactures; that under Miscellaneous to the fines realized by Political Officers being credited to this head instead of to Courts of Law as heretofore and to a special receipt on account of a moiety of the Mekong Commission charges recovered from the Home Government. The improvement under Railways is due to extensions; that under Civil Works to better receipts from rent of Government buildings owing to revision of rents and to additional quarters being provided.

Imperial Expenditure.

243. On the expenditure side there is a net increase of Rs. 1,56,253, which is made up as follows :—

	Increases.	Rs.
Forest	36,106
General Administration	15,175
Marine	24,613
Education	21,350
Political	61,216
Superannuation Allowances and Pensions	23,030
Miscellaneous	12,573
Railways	1,21,910
Civil works	4,79,367
Petty increases under other heads	15,109
Total	8,10,451

Decreases.

	Rs.
Land Revenue... ..	90,422
Police	1,26,591
Miscellaneous Railway Expenditure	2,62,153
Minor works and Navigation	59,424
Military works	1,04,590
Petty decreases under other heads	11,018
	<hr/>
Total	6,54,198
	<hr/>
Net increase	1,56,253
	<hr/>

Under Forest the increase has occurred in the Eastern Circle owing to larger expenditure on establishment, extraction of timber by Government, stock, communications and buildings, and demarcation and improvement. The expenditure on establishment in the Western Circle has also been slightly higher than in the previous year. The increase under General Administration is due to increments earned by the clerical establishment and larger outlay on diet and travelling expenses of witnesses. The expenditure on salaries was also less in 1894-95 owing to deputation and absence of officers on long leave to Europe. Under Marine there has been larger outlay on the purchase of new launches and the clearance of the Chindwin river. The increase under Education is due to expansion of educational operations in Upper Burma; that under Political to the payment of the compensation sanctioned in Government of India, Finance and Commerce Department letter No. 3676A., dated the 30th July 1895, and to larger outlay on the salaries and establishments of the Political Officers; that under Superannuation Allowances and Pensions to the sanction of new pensions in excess of lapses; that under Miscellaneous to increased expenditure on rewards for proficiency in oriental languages, rewards for destruction of wild animals, losses written off, and miscellaneous refunds. Under Railways the increased expenditure was caused by an increase in the mileage open to traffic; that under Civil Works by larger outlay on the construction of buildings and roads.

Under Land Revenue the outlay on survey and settlement has not been as high as in the previous year and the payments on account of commission has also been less owing to a falling off in collections. The decrease due to these causes was partly counterbalanced by larger expenditure on supplementary surveys. Under Police the expenditure fell off owing to the revision of the civil police and the reduction of the military police. There has been no miscellaneous railway expenditure in the year under report and the outlay on Minor Works and Navigation and Military Works has been less owing to less funds being available.

Incorporated Local Funds.

244. The receipts of the District Funds show a net increase of Rs. 38,473 as compared with those of the previous year. This is made up of an improvement of Rs. 13,368 under Police, Rs. 25,832 under Miscellaneous, Rs. 9,856 under Civil Works, counterbalanced by a falling off of Rs. 10,583 under Minor Works and Navigation.

Better receipts from slaughter-house licenses account for the increase under Police; that under Miscellaneous is due to an advance in bazaar rents; that under Civil Works to an improvement in the receipts from ferry tolls. A decline in the receipts from the local irrigation works in the Minbu district is responsible for the decrease under Minor Works and Navigation.

On the expenditure side there has been also a net increase of Rs. 30,307 as compared with the year 1894-95, which is the result of an increased outlay of Rs. 502 under General Administration, Rs. 426 under Police, Rs. 3,342 under Miscellaneous, Rs. 23,233 under Minor Works and Navigation, and Rs. 2,948 under Civil Works counterbalanced by a decrease of Rs. 144 under Interest.

LOWER BURMA.

Excluded Local Funds.

245. These consist of the following Funds: Town, Port, Cantonment, Dispensary, Rangoon Port Trust, Syndicate, Land Sale and Rent Funds and Educational Funds. The transactions of the Rangoon Port Trust do not appear in the Government books.

The transactions of these Funds during the year under report were as follows:—

Funds.	Opening balance.	Receipts.	Total.	Disbursements.	CLOSING BALANCE	
					As per treasury.	As per medical officer's special cash-book.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Town	67,247	1,17,303	1,84,550	1,31,213	52,004	1,333
Port	1,90,586	2,16,663	4,07,249	2,10,403	1,96,846	...
Cantonment	15,065	72,725	87,794	73,411	14,383	...
Syndicate	25,346	1,62,332	1,87,678	1,57,698	29,980	...
Dispensary	1,980	16,840	18,820	15,477	2,979	364
Rangoon Port Trust	1,06,153	11,54,143	12,60,296	10,26,988	2,33,308	...
Land Sale and Rent Funds	3,52,931	3,54,385	7,07,316	4,68,008	2,39,308	...
Education Funds	53	75	128	54	74	...
Total	7,59,361	20,94,470	28,53,831	20,33,252	7,68,882	1,697

The nature of these Funds has been described at length in previous reports.

The total outlay on public works during the year under report aggregated Rs. 3,37,645 as shown below:—

	Rs.
Town Funds	40,188
Port Funds	38,917
Cantonment Funds	16,065
Dispensary Funds	1,901
Rangoon Port Trust	2,39,572
Syndicate	1,002

The following shows the indebtedness of the Rangoon Port Trust at the close of the year on account of loans:—

	Rs.
To the public	5,94,041

UPPER BURMA.

Excluded Local Funds.

246. The Cantonment Funds are the only Excluded Local Funds in Upper Burma. The Funds are established at Mandalay, Myingyan, Bhamo, Meiktila, Maymyo, and Shwebo. The transactions of the Funds for the year under report were as given below with a public works expenditure of Rs. 5,734:—

Opening balance.	Receipts.	Total.	Charges.	Closing balance.
Rs.	Rs.	Rs.	Rs.	Rs.
7,384	90,108	97,492	84,981	12,511

UPPER AND LOWER BURMA.

Municipalities.

247. Excluding the Rangoon Municipality, which does not bank with Government, there were 41 Municipalities in 1895-96, being the same number as in 1894-95.

The following statements show the transactions of each Municipality and its financial condition at the close of the year :—

Lower Burma, 1895-96.

Municipalities.	Opening balance.	Receipts.	Total.	Disbursements.	CLOSING BALANCE	
					As per treasury.	As per medical officer's special cash-book.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rangoon	3,02,897	27,15,290	30,18,187	27,85,187	2,33,000	...
Toungco	26,654	82,669	1,09,323	95,503	13,567	253
Myanaung	5,083	17,031	22,714	10,045	6,438	231
Honzada	7,452	70,339	77,791	65,780	11,568	443
Bassein	52,309	1,39,350	1,91,659	1,28,065	59,626	3,968
Kyangin	13,869	12,131	26,200	17,958	8,242	...
Zalun	8,418	10,030	18,448	14,464	6,984	...
Myaungmya	7,909	28,454	36,393	18,261	17,665	467
Kyaukpyu	2,266	16,644	18,910	14,545	3,911	454
Sandoway	271	12,994	13,265	12,482	726	57
Ramree	8,049	4,605	12,714	4,670	8,044	...
Thaton	7,144	25,330	32,474	28,353	3,846	275
Ngathainggyaung	6,539	16,746	23,285	15,834	6,924	527
Shwegyin	9,806	42,037	51,646	40,964	10,164	520
Ma-ubin	4,763	28,682	33,445	25,420	7,627	398
Pegu	37,674	66,182	1,03,856	78,343	25,283	230
Prome	30,228	1,51,367	1,81,595	1,24,300	56,995	300
Paungdè	9,277	36,900	46,177	35,496	10,522	159
Thayetmyo	21,175	35,022	56,197	40,713	14,992	492
Vandooon	6,289	55,220	61,509	52,479	8,882	148
Kyaukto	19,703	19,754	39,457	15,130	24,213	114
Tavoy	6,587	42,029	48,616	42,377	5,714	525
Mergui	3,059	31,140	34,199	29,452	4,591	156
Akyab	19,007	1,37,644	1,56,651	1,35,189	21,226	236
Moulmein	19,204	1,49,933	1,69,137	1,42,517	23,573	3,047
Gyobingauk	1,392	21,268	22,660	21,130	1,393	137
Letpandan	1,947	23,464	25,411	20,375	4,923	113
Total	6,38,774	39,93,145	46,31,919	40,18,030	6,00,639	13,250

Upper Burma, 1895-96.

Municipalities.	Opening Balance.	Receipts.	Total.	Disbursements.	CLOSING BALANCE	
					As per treasury.	As per medical officer's special cash-book.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Yamèthin	5,874	22,476	28,300	21,094	6,871	335
Mandalay	1,17,520	6,05,111	7,22,631	6,11,654	1,09,972	1,005
Sagaing	3,135	24,647	27,782	24,857	2,912	13
Pyinmana	8,535	36,038	44,573	35,222	8,760	591
Kyaukse	4,102	19,350	23,518	19,903	3,397	158
Pakòkku	24,966	50,409	75,375	56,559	18,329	487
Myingyan	17,886	43,323	61,209	44,998	15,167	1,044
Minbu	9,066	21,255	30,321	20,586	9,511	224
Shwebo	8,635	20,014	28,649	21,993	6,555	101
Pagan	6,417	11,188	17,605	14,203	3,309	93
Taungdingyi	4,157	14,320	18,477	13,855	4,501	121
Mònywa	12,877	21,769	34,646	23,538	9,931	577
Bhamo	23,370	25,595	48,965	33,076	15,254	35
Salit	10,289	26,769	37,058	17,953	19,013	92
Ye-u	3,273	8,556	11,769	8,831	2,813	125
Total	2,59,492	9,50,786	12,10,278	9,68,982	2,36,295	5,001

The liabilities of the Municipalities as regards loans on the 31st March 1896 were as detailed below :—

<i>Due to Government.</i>				Rs.
Rangoon (water-works)	...	...	...	39,776
Prome (water-works)	...	...	...	68,488
Mergui (construction of a bazaar)	...	...	...	2,512
Ma-ubin (construction of a bazaar)	...	...	...	5,363
Paungdè (construction of a bazaar)	...	...	...	12,831
Yandoon (purchase of a bazaar)	...	...	...	67,906
Akyab (scavenging scheme)	...	...	...	18,456
* Shwegyin (re-shingling Municipal bazaar)	...	...	...	10,000
Pakòkku (construction of a bazaar)	...	...	...	2,242
* Pakòkku (construction of a bazaar)	...	...	...	12,000
Mònywa (construction of a bazaar)	...	...	...	6,809
Pyinmana (construction of a bazaar)	...	...	...	11,137
Taungdingyi (construction of a bazaar)	...	...	...	6,580
Sagaing (construction of a bazaar)	...	...	...	1,544
Kyauksè (construction of a bazaar)	...	...	...	14,091
M'yingyan (purchase of a bazaar)	...	...	...	9,886
Yamèthin (construction of a bazaar)	...	...	...	5,308
Pagan (construction of a bazaar)	...	...	...	3,542
<i>Due to the Public.</i>				Rs.
Rangoon (water-works)	...	...	...	1,75,000
Rangoon (drainage scheme)	...	...	...	20,12,500
Rangoon (drainage and high pressure water-supply)	...	...	...	7,00,000
Rangoon (drainage, &c., of Block J)	...	...	...	2,50,000
Rangoon (high level water-supply)	...	...	...	7,10,000

Note.—The Municipalities marked with an asterisk (*) took up loans during the year.

There are two other classes of Trust Funds, namely, Official Assignee's and Cemetery Endowment Funds. These funds do not bank with Government treasuries and their accounts are not shown in the Government books.

Paper Currency.

248. The net circulation of notes on the 31st March of each year since the office was first opened in August 1883 has been as follows :—

	Rs.
31st March 1884	20,90,464
31st March 1885	13,30,705
31st March 1886	15,86,780
31st March 1887	32,01,200
31st March 1888	37,42,850
31st March 1889	28,44,310
31st March 1890	28,00,800
31st March 1891	53,11,715
31st March 1892	39,46,175
31st March 1893	60,77,090
31st March 1894	39,75,125
31st March 1895	50,54,720
31st March 1896	49,28,225

The net issue and receipts of notes during the years 1894-95 and 1895-96 has been as follows :—

Year.	Issues. Rs.	Receipts. Rs.
1894-95	6,41,15,270	6,24,39,675
1895-96	8,19,25,075	8,20,47,570

The details by denomination being—

Rupees.	ISSUES.		RECEIPTS.	
	1894-95.	1895-96.	1894-95.	1895-96.
5	20,450	33,051	30,113	31,294
10	1,69,861	1,98,665	1,59,571	1,93,572
20	42,938	49,681	41,130	47,569
50	24,737	24,587	22,548	25,622
100	64,723	94,547	56,909	96,124
500	5,749	7,019	5,731	7,219
1,000	10,427	16,976	10,237	16,961
10,000	4,040	4,761	3,995	4,814
Total	3,51,925	4,29,287	3,30,234	4,23,175

The following table shows the circulation by details of denomination on the 31st March for the two years 1895 and 1896:—

Year.	Rs. 5	Rs. 10	Rs. 20	Rs. 50	Rs. 100	Rs. 500	Rs. 1,000	Rs. 10,000	Pieces.	Value.
31st March 1895.	7,594	43,233	11,391	7,552	19,505	917	856	131	91,179	56,50,720
31st March 1896.	9,351	48,326	13,503	6,517	17,928	717	871	78	97,291	49,28,225

There is nothing in the table that particularly calls for remark, with the exception that the circulation of notes of the denomination of Rs. 5, which steadily fell off since 1892 in consequence of the forgery of these notes discovered in April 1891, has somewhat improved, showing an increase of 1,757 pieces over that of the preceding year.

The falling off in the circulation of the notes of the denomination of Rs. 10,000 as compared with the circulation on the 31st March 1895 is probably due to the low state of the balances at the banks consequent on the active state of trade.

VI.—VITAL STATISTICS AND MEDICAL SERVICES.

Vital Statistics of the General Population.

249. The aggregate number of births registered in Lower Burma during the past year was 131,147, or 6,394 more than the number returned for the previous year. The birth-rate

Vital statistics.

per mille calculated on the census population of 1891 was the highest on record, being 29.04, as compared with 27.62 in 1894. In towns the birth-rate of 1895 was 24.42 per mille, or more than 5 per mille below the rate (29.71) in rural areas. The urban birth-rate is, however, considerably higher than in previous years. The rates per mille in towns for the past six years were as follows:—

1890	...	...	...	...	...	20.57
1891	...	...	...	...	...	21.68
1892	...	...	...	...	...	21.80
1893	...	...	...	...	...	22.51
1894	...	...	...	...	...	22.93
1895	...	...	...	...	...	24.42

The range of variation—from 10.44 per mille in Kyaiklat to 53.17 per mille in South Sandoway—is nearly as great in the previous year. The proportion of male to female births—107 to 100—remained constant, and the ratio of male to female deaths was as 121 to 100 compared with 123 to 100 in the previous year. The aggregate number of registered deaths fell from 106,407 in 1894 to 101,160 in the past year and the ratio per mille from 23.56 to 22.40. On the whole the returns indicate that, while there has probably been no general falling off in the registration of vital statistics, little or no improvement has taken place. The rise in the birth-rate is satisfactory, but the rate is calculated year after year on the same basis, namely, the census figures of 1891, and consequently, unless registration grew worse, the returns should show a slight increase in rate from year to year. The Chief Commissioner has impressed upon district officers the necessity of greater accuracy, and it is hoped that the returns of future years will bear the test of examination better than those of the past year. In Upper Burma vital statistics were registered only in the Municipal towns of Mandalay, Myingyan, Yamethlin, and Pynmana. The birth and death rates, especially in the case of the two last-named towns, are satisfactorily high as compared with the rates in Lower Burma. But in Mandalay and Myingyan the excess of deaths over births points to defective registration. The results are specially questionable in Mandalay, where the female population is considerably greater than the male.

250. Cholera was not so prevalent as in 1894, but the aggregate number of deaths from this cause (5,150) was high. The disease was most prevalent in the Arakan and Irrawaddy divisions and most of all in the Akyab district, where the number of deaths

Chief diseases.

was 1,458 (1,256 in the district and 202 in the town of Akyab). Small-pox caused fewer deaths (1,540) than during the previous year (1,737). Of the aggregate number (1,540) no less than 1,280 occurred in the districts of the Irrawaddy division, and the great mortality in the Hanzada district is specially noticeable. The disease was most prevalent from February to July and declined considerably in the closing months of the year. Of the 1,540 persons who succumbed to the disease, 1,238 were children under 12 years of age. The mortality from malarial fever and from bowel-complaints was about the same as in 1894. The mortality from fever alone was nearly one-half of the aggregate mortality of the Province from all causes, and under the two heads taken together 56,843 deaths are returned, the aggregate number of deaths from all causes being 101,160. In the Arakan division, where the average death-rate is returned as 28.13 per mille, the death-rate due to fever, dysentery, and diarrhœa taken together amounts to 21.27. It is noticeable that, whereas the ratio of mortality from fevers is shown as only 7.57 per mille in towns as compared with 11.08 in rural circles, the ratio of deaths

from "all other causes" is nearly twice as high in towns as in rural circles. From this it may perhaps be inferred that much of the mortality in rural circles is ascribed to fever owing to imperfect diagnosis. Malarial fever was by far the most prevalent disease among the patients who resorted to the civil hospitals. In the year 1895 between one-fifth and one-sixth of the aggregate number of admissions for the whole province were due to this cause. The proportion of fever patients to all others continued to be higher in Upper than in Lower Burma, but it is satisfactory to note that the proportion in each portion of the Province has declined in recent years. The Arakan division maintains its character as the most malarious part of the province. More than one-fourth of the aggregate number of persons admitted to hospitals in Arakan during 1895 were suffering from fever. The scheme which had been long under consideration for facilitating the sale of pice-packets of quinine to the public throughout the province was brought into operation towards the close of 1895.

Peculiar to Upper Burma was the high proportion of admissions to hospital (about 15 per cent. of the total admissions) on account of eye diseases, and to Lower Burma the high percentage (more than 10) of patients suffering from intestinal worms. The proportion of admissions for venereal diseases fell off in Upper Burma and in the Lower Province was almost stationary. Goitre is remarkably prevalent in the Chin Hills, in the submontane tracts to the east of these hills, and in the Bhamo and Myitkyina districts, while the rest of Upper Burma and the whole of Lower Burma are almost free from this malady.

Immigration and Emigration.

251. The following table shows the number of immigrants and emigrants who passed through the principal ports of the Province during the year:—

	Emigrants.	Immigrants.
Rangoon	71,625	77,181
Moulmein	2,699	1,464

Shans, Kachins, and Chinese are reported to be slowly coming in to settle in the Sinkan valley, Bhamo district. Every year hundreds of Maingthas, Panthays, and Chinese come to the Ruby Mines for the open season from November to June. In the Lower Chindwin natives of India are reported to be settling down all over the district. Into the Akyab district Chittagonians come to reap the paddy harvest, but they do not stay.

Medical Relief.

252. The year 1893 opened with 37 dispensaries in Lower Burma and 47 in Upper Burma. At the close of 1895 the number in Lower Burma had risen to 43 and in Upper Burma to 50. The list of Lower Burma dispensaries now includes a private dispensary for out-patients only at Pazundaung in Rangoon, which was established by the Bishop of Rangoon in 1884, and which is now subsidized by the Rangoon Municipality. Of the 93 dispensaries in the Province, ten (six in Upper Burma and four in Lower Burma) provide relief for out-patients only. Several of the Upper Burma civil dispensaries are merely annexes to police hospitals, the Medical Officers of which find time to treat the sick of the country in the neighbourhood of the police post. The three new dispensaries started in 1895 in Upper Burma are on the outskirts of the Province, namely, at Sadon and Kamaing in the Myitkyina district and at Thamakan in the Myelat. The aggregate number of civil patients (in-door and out-door) treated at Lower Burma hospitals rose from 318,682 in 1893 to 396,458 in 1895 and in Upper Burma hospitals from 184,320 to 236,529. It is a source of satisfaction that the general increase in both Upper and Lower Burma was simultaneous with some rise in the proportion of women and children treated. The increase in attendance at the Upper Burma hospitals was very satisfactory. It is noteworthy that in Upper Burma the attendance of in-door patients, which had risen steadily from year to year up to 1892, from that year onwards fell off slightly, and in 1895 was only 9,932 as compared with 10,840 in 1892. This falling is not due to want of increased accommodation, for the number of beds has been raised considerably and in most of the Upper Burma

hospitals is now in excess of the daily average number of in-patients. In 1892 the proportion of in-door patients to the aggregate number treated was 1 to 15 in Upper Burma and 1 to 16 in Lower Burma, while in 1895 the corresponding proportions for Upper Burma and Lower Burma respectively were 1 to 24 and 1 to 19. In Upper Burma the proportion in 1895 is probably more nearly normal than that of 1892 and preceding years, when the wards of the civil hospitals were in many cases filled with "police cases" and sick men of the civil police.

253. The attendance of both in-door and out-door patients at the Rangoon General Hospital increases steadily, and the urgency of increased accommodation is now one of some importance. The Municipal Committee are considering this question. The hospital was well managed during the past year, a special feature of the year's work being the large number of major operations (492), more than one-half the aggregate number for the whole of Lower Burma, and the low rate of mortality among the patients operated on, namely, 2.64 per cent. The amount of subscriptions by natives to the Civil Surgeon's special fund has nearly trebled since 1892, each year showing an improvement on the last. Subscriptions from Europeans have, however, declined. Since the close of the year an officer of commissioned rank has been appointed to the resident medical charge of the hospital.

254. In most of the dispensaries the number of beds provided for in-door patients is sufficient. The number of in-door patients is large only at the seaport towns and at the more important towns such as Prome and Mandalay in the interior.

255. The aggregate expenditure on civil hospitals in Lower Burma rose from Rs. 3,05,127 (to which Provincial funds contributed Rs. 16,679) in 1892 to Rs. 3,13,749 (Provincial funds contributing Rs. 11,973) in 1895. In Upper Burma the corresponding figures are Rs. 1,02,608 (the imperial share being Rs. 59,481) in 1892 and Rs. 1,25,307 (the imperial share being Rs. 55,251) in 1895. From these statistics it is apparent that the proportion of medical expenditure borne by Municipal and other local funds has increased considerably in Upper as well as in Lower Burma. In Lower Burma the proportion of the expenditure borne by Government was 3.82 per cent. as compared with 4.43 per cent. in the previous year and 3.30 per cent. in 1893. In Upper Burma the proportions for the three past years were 44.09, 48.65, and 48.91 per cent. respectively. There has thus been a progressive decline in the share of the expenditure on Upper Burma dispensaries thrown upon Government.

In Lower Burma charitable subscriptions amounted to Rs. 18,176 as compared with Rs. 16,015 in 1893; and in Upper Burma there was an increase from Rs. 7,456 to Rs. 9,807 during the past three years. Subscriptions are devoted exclusively to the charitable purpose of providing additional comforts for the sick, and care is taken that they are not diverted to meet the ordinary expenses of maintenance. In almost all cases the subscription funds are administered by Medical Officers, subject to the control of the Dispensary Committees on which Europeans and Natives are associated in the management of these institutions. The dispensaries most generously supported are those at Toungoo and Bassein in Lower Burma and at Chaungu (Sagaing district) in Upper Burma. The constitution of Dispensary Committees and the management of the subscription funds are regulated under orders which were issued in the year 1894. Dispensary Committees have been established at most places in which they can be of use. Most of the Committees appear to have taken an intelligent interest in the management of the dispensaries under their control.

256. Under the orders of the Government of India the control of the State Railway dispensaries has been transferred from the Civil Surgeon, Rangoon, to the Civil Medical Administrative Officer. At the close of the past year there were 16 Railway dispensaries, namely, 6 in Lower Burma and 10 in Upper Burma, one new dispensary having been opened during the year at Katha. The total expenditure on

these dispensaries amounted to Rs. 18,936, and 35,905 patients were treated. None of these were in-door patients.

257. Hospitals and dispensaries are maintained for each of the 14 Military Police Battalions. An improvement is noticeable in the health of the military police during the past year. The number of men admitted to hospital was 18,998 as compared with 19,183 in 1894 and 20,505 in 1893. The ratio of admissions to every thousand of the average strength was less than in either of the two preceding years. The deaths per thousand were 12.53. This is a lower rate than that of either of the two preceding years and far lower than the rate (21.17) in 1892. The prevalent diseases treated in the military police hospitals were fevers (8,800) and dysentery and diarrhoea (1,929). The force enjoyed complete immunity from small-pox. The frontier battalions, as might be expected, were the least healthy. The expenditure in the maintenance of military police hospitals in 1895 amounted to Rs. 1,37,565, or Rs. 6,602 less than in the preceding year, but it was more than in the year 1893.

258. The Rangoon Asylum afforded accommodation for 350 inmates at the close of the year 1895. Although additions were made in 1894, sufficient to provide accommodation for 84 more inmates, the buildings were fully occupied and further accommodation is still necessary for criminal lunatics. For want of room in the Asylum three lunatic prisoners were confined in the Rangoon Central Jail at the close of 1895. The necessary additional buildings have been sanctioned and are being erected. When all the sanctioned additions have been completed there will be accommodation for 400 inmates in all. The aggregate number of lunatics in confinement has not increased considerably during the past four years. The number of civil lunatics at the end of 1892 was 184, while at the end of 1895 the number was 187. During the same period the number of criminal lunatics in the Asylum rose from 81 to 163, but in 1892 about 75 criminal lunatics were kept in the Rangoon Jail in addition to those in the Asylum. The epidemic of beriberi that broke out in 1894 subsided and, exclusive of five deaths from this malady, the total mortality in 1895 was 31 with a daily average population of 341. Owing to the disappearance of the beriberi and influenza epidemics the number of "admissions to hospital" fell from 275 to 129, although the daily average population rose from 261 to 341. The annual cost per head of the maintenance of the lunatics fell from Rs. 136 to Rs. 109, the reduction being chiefly under the head "Diet," which cost Rs. 73 for each lunatic in 1894 as compared with Rs. 52, a little more than 2 annas per diem, in 1895. The Asylum authorities have been warned not to push economy too far in this direction. The gross receipts on account of manufactures amounted to Rs. 7,514. The amount realized in the previous year was only Rs. 5,117. The amount (Rs. 7,514) includes Rs. 4,186, the value of goods manufactured for use in the Asylum itself. The net profit of the industrial operations, including the profit of the dairy and vegetable garden, amounted to Rs. 7,295 or more than double the net profit of 1894. It has been definitely decided that the Asylum and the Rangoon Central Jail should ultimately be formed into a single Superintendent's charge. But this measure cannot be carried out immediately as the jail population is still very high and the Jail Superintendent's duties are heavy enough already.

Sanitation.

259. The Sanitary Board did nothing of note. But the maps required as a preliminary to the sanitary survey of Municipalities have now been prepared and steps are now being taken to appoint a Sanitary Engineer to carry out the survey beginning in January next. When this appointment has been made, a wider field of usefulness may be open to the Board. Some 20 lakhs of rupees are set down in the annual returns as having been devoted to works designed directly or indirectly for the maintenance and improvement of the public health. Of the 20 lakhs, over thirteen (inclusive of charges on account of loans) were spent in Rangoon on water-supply, extensions of the Shone and Ault drainage system, general conservancy, and reclamation of swampy lands. No fresh sanitary work

of first-class importance was undertaken during the year. But a scheme for supplying good water to the town of Moulmein was matured and the question of providing funds for carrying it out has now been referred to the Municipal Committee. The same stage has been nearly reached since the close of the year in the long delayed project for supplying water to Mandalay, and a large scheme of conservancy for that city has also been prepared. The population of Rangoon is fast outrunning the present water-supply and an elaborate project has been prepared for bringing an adequate supply from Hlawga, 17 miles from the town. The estimated capital outlay on this project is from 25 to 30 lakhs, and before burdening the town with such a heavy expenditure the Municipal authorities have decided to ascertain beyond question whether a sufficiently bountiful supply cannot be obtained by sinking tube-wells. The experiments are now in progress and the result will probably be known by the end of the current year. The high mortality from cholera year after year in the town of Akyab has attracted the attention of the local Government. It is explained by the fact that the water-supply is derived "from shallow wells and tanks easily liable to pollution." Arrangements are being made for a rough geological survey of the neighbourhood of Akyab with a view to determining the most likely places for sinking artesian wells.

Vaccination.

260. In the following table the more salient of the general statistics for each of the past four years are brought together for comparison in a convenient form. Vaccination work performed at dispensaries (except at dispensaries which have been appointed vaccine-stations under the Vaccination Act) is not taken into account.

	LOWER BURMA.				UPPER BURMA.			
	1892-93.	1893-94.	1894-95.	1895-96.	1892-93.	1893-94.	1894-95.	1895-96.
Average number of vaccinators employed.	65	78	77	123	33	46	48	54
Average number of persons vaccinated by each vaccinator.	2,402	2,254	2,677	1,974	2,363	2,146	2,393	2,143
<i>Percentage of successful cases.</i>								
Primary	86.65	90.27	90.92	91.21	86.09	86.35	88.91	92.67
Re-vaccination	47.79	45.57	47.95	46.01	73.61	44.73	45.59	66.65
<i>Aggregate number of successful cases.</i>								
Primary	101,540	122,066	139,680	196,536	63,897	83,037	98,641	105,443
Re-vaccination	18,609	19,304	25,154	12,596	2,778	1,145	1,787	1,283
Proportion of successful cases to the population per mille.	25.79	30.35	35.38	44.89	19.29	24.23	28.91	30.60

The table shows that of late years the work done has improved steadily both in quantity and quality, and that there has consequently been a large increase in the proportion of the population protected. Simultaneous with the increase in primary vaccination the returns show a great decline in re-vaccinations, partly owing to the incorrect classification amongst re-vaccinations in past years of cases which were re-vaccinations only in the sense that the first operation was inefficient and had to be repeated. Steps were taken in 1893-94 for widening the scope of the department in rural areas in Lower Burma, the increased expenditure being met in most cases from the District Cess funds, assisted by subsidies from Provincial funds in the case of districts, such as Sandoway, where the Cess funds are small. The results of this action are summarized in the table printed above. The number of vaccinators in Lower Burma is now twice as great as in 1892-93 and there has been a nearly corresponding increase in the outturn of work. The

Upper Burma staff also has been considerably increased. But even in Lower Burma, though great strides have been made in recent years, the quantity of vaccination work still falls short of what is really necessary, especially among the infant population. It appears that only four children were protected out of every ten available for vaccination, or more accurately about 38 per cent., and this estimate takes no account of unregistered births, and moreover the aggregate number (41,107) shown as vaccinated in their first year probably includes many infants left unvaccinated from the previous year. The districts in which vaccination work seems to have been pushed forward most vigorously during the year 1895-96 are Sandoway and Hanthawaddy (inclusive of Rangoon) in Lower, and Mandalay, Meiktila, Sagaing, and the Chindwin districts in Upper, Burma. The least satisfactory results were those attained by the Akyab, Kyaukpyu, Bassein, and Myaungmya vaccinators in Lower Burma and in Myitkyina and the Ruby Mines districts in Upper Burma.

261. The Vaccination Act, 1880, is now in force in 38 of the 41 municipalities, and in eight of the nine cantonments of the Province. Of the 38 municipalities in which the Act is in force 23 are in Lower Burma and 15 in Upper Burma.

262. Two vaccinators have been at work for several years in the Southern and one in the Northern Shan States. The outturn of work in the Southern States has increased steadily year by year and the percentage of success has improved continuously. In 1895-96 the number of successful cases in the Southern States was 3,169 or 92 per cent. of the aggregate number of operations. A further improvement may be expected to follow the appointment of an itinerant Hospital Assistant in the Myelat—an appointment which it is proposed to make as an experiment. The results in the Northern States, though much better than in the previous year, are by no means satisfactory. Only 941 persons were vaccinated and the vaccination was successful in only 73 per cent. of these cases. The Civil Surgeon inspected only 97 cases. The Superintendent of Vaccination has been requested to submit proposals for improving vaccination in the Northern States.

263. In consequence of the extension of work already noticed the cost of the department in Lower Burma rose from Rs. 31,253 in 1892-93 to Rs. 42,713 in 1895-96, and during the same period rose from Rs. 11,971 to Rs. 16,798 in Upper Burma. In Upper Burma the greater part of the increased cost is borne by Imperial funds as the District funds are unable to spare money for this or any other medical purpose. The increase in Lower Burma has fallen on the District Cess funds, which in 1895-96 bore 66 per cent. of the total expenditure on vaccination. Though the aggregate expenditure has risen considerably, the average cost of each successful case has slightly fallen. In Upper Burma it is 2 annas 6 pies and in Lower Burma 3 annas 3 pies.

VII.—INSTRUCTION.

Education.

264. The year under review was on the whole one of marked progress. The number of educational institutions of all sorts rose from 15,084 at the beginning to 15,732 at the close of the year, and the number of pupils in attendance from 244,734 to 253,629. Of these institutions, 10,839 were classed as private and 4,893 as public schools, and of the pupils, 72 were receiving University and 8,820 High and Middle English instruction. The number of girls in attendance at schools continued to increase, and a further cause for satisfaction is the large increase from 107 to 150 in the number of Middle Vernacular schools and from 6,774 to 9,790 in the number of pupils attending them. The statistics relating to Primary education show that a large number of schools, which in the previous year were not on the inspection list of the Education Department, qualified for recognition during the year under review.

265. The total expenditure incurred on education amounted to Rs. 13,43,917, Provincial revenues contributing Rs. 5,31,164 and Municipal and other local funds Rs. 2,92,167. The sum realized as fees, namely, Rs. 2,38,238, exceeded by Rs. 19,173 the aggregate amount of fees paid in 1894-95. The share of the expenditure borne by Provincial funds continues to increase, chiefly in Upper Burma, where Municipal and other local funds cannot yet afford expenditure on education. Municipal funds spent Rs. 17,078 less than in the previous year, the decrease being mainly under the head "Miscellaneous."

266. The general body of the Educational Syndicate met only once during the year, when it adopted the annual report for the year 1894-95 and elected the Executive Committee for the year 1896-97. The Executive Committee held 12 meetings. Their attention was for the most part devoted to the discussion of proposals regarding the provincial standards of examination and to the conduct of the examinations entrusted to the Syndicate. The Bernard Free Library was visited during the year by 3,027 persons, of whom 183 were pôngyis. The collection of Talaing manuscripts in the library has been examined, classified, and catalogued. The receipts of the Syndicate Fund (exclusive of the opening balance of Rs. 25,346) amounted to Rs. 1,62,332, of which sum Rs. 1,57,690 consisted of Government grants and fees from pupils and candidates for examination. The aggregate expenditure of the fund was Rs. 1,57,698, the year closing with a credit balance of Rs. 29,981. The financial relations of the Syndicate and the local Government have been recently revised, but no change has been effected in the arrangements made in 1886 and 1888 vesting in the Syndicate the control of the Rangoon College and its associated schools. The College has, however, with the Chief Commissioner's assent, been separated from the Primary and Middle schools, which have now been placed under a single head master.

267. In the Rangoon College and the Baptist Mission College at Rangoon 74 University students were under instruction, the same number as in the previous year. Of these, 5 passed the B. A. and 17 the F. A. Examination. The Baptist College presented candidates for the F. A. Examination for the first time, and one passed. The average number on the rolls of the Law classes at the Rangoon College was only 11, and the average attendance 8. The Syndicate have been asked to consider whether the Law lecturer should not be remunerated according to the attendance at the lectures rather than by a fixed salary as at present.

268. There were 14 High schools with 4,404 pupils as compared with 13 schools and 4,413 pupils in the previous year. The number of Middle English schools rose from 49 with 4,375 pupils to 50 with 4,416 pupils. The increase in Middle Vernacular schools

has already been referred to. Seventy students passed the Calcutta University Entrance Examination and 350 the provincial Seventh Standard, the figures for the preceding year being 65 and 469 respectively. The conduct of the Seventh Standard Examination was during the year transferred from the Educational Syndicate to the Department of Public Instruction and the decrease in the number of passes was due to this cause. The continued failure of the Akyab High School has led the Calcutta University to discontinue the holding of examinations at Akyab. Proposals are now before the Chief Commissioner for improving the management of this school. The Government school, Moumein, did well at the Entrance Examination, and the aided schools were more successful at this examination than in the previous year. The statistics showing the results of the Middle School Examinations in the indigenous schools of the Province are very gratifying. In Lower Burma 479 pupils in Vernacular schools passed by one or other of the Middle standards compared with 363 in the previous year, while in Upper Burma the number of passes rose from 25 to 99.

269. The total number of Primary schools under inspection rose from 4,500 with 129,143 pupils at the beginning of the year to 4,852 with 138,344 pupils at the end of the year.

Primary instruction.

Of these, the number of pupils attending Burmese indigenous schools rose from 113,981 to 113,081. In the Burmese schools 23,807 pupils passed by one or other of the Primary standards, the corresponding number in 1894-95 being 20,785. The progress was greatest in Upper Burma, where the number of indigenous schools rose from 2,123 to 2,394, and the number that received aid from Government rose from 533 to 892. In Lower Burma the improvement was fairly uniform throughout the Province. In Upper Burma the advance was most conspicuous in Mandalay and Sagaing districts.

In most districts the prejudice and hostility which the Education Department had to contend with in past years appear to be dying out, and the younger póngyis, especially in Lower Burma, are ready enough to co-operate with the officers of the department and to order the studies in their monastic schools according to the Government Code. The statistics of Primary instruction in Rangoon are among the least satisfactory for the year under review. The attention of the Director and the Municipal Committee has been directed to the subject.

270. There were 6 Normal schools with 205 pupils, as compared with 5 schools and 188 pupils in the previous year. The

Special subjects.

general results of the examinations for teachers' certificates were disappointing not only in the case of the Normal schools, but in the Province generally. Only 168 candidates qualified out of 670 who appeared for examination, the percentage of passes being only 25 as compared with 46 in the previous year. The failure in the case of the Government Normal school at Moumein was conspicuous. The Director has been asked to consider whether the standard of difficulty of the Teachers' examinations cannot be lowered without impairing the efficiency of the teachers for the duties which they have to perform. There are grounds for believing that the text-books are too abstruse. The Kindergarten classes at the Missionary schools were well attended. The results of the first year's work in the Government Engineering School at Rangoon were satisfactory, though the number of pupils was small. The training of midwives and sick-nurses in the Dufferin Maternity Hospital was continued with success. The Patamabyan Examinations in Pali have at length been revived, and the results of the first examinations held in June last augur well for the development of Pali studies. Drawing continues to be taught in nearly all the schools maintained by Government or by Municipal Committees, and measures have been adopted for extending the teaching of this subject to Vernacular schools. The Industrial school at St. Peter's Institute, Bassein, was managed successfully throughout the year, but it has lately been closed. The Bghai-Karen Missionary school at Toungoo continued to do good work in teaching printing and book-binding.

271. There was a large increase (from 172 to 190) in the number of schools attended by girls only. But the number of pupils attending such schools fell off, while the attendance

Female education.

of girls at mixed schools for boys and girls increased. Female candidates obtained a large measure of success at the various examinations. There is a great dearth of efficient female teachers competent to conduct schools for girls only.

272. The statistics for European schools show a satisfactory improvement at examinations in the Middle and Primary standards, but otherwise call for no special remarks. Karen education made good progress during the year under review, but the attendance of pupils, though greater than that of 1894-95, was still considerably short of the figures of 1893-94. About 36 per cent. of the pupils are girls, the corresponding percentage in Burmese schools being only 15. The increase in Karen schools during 1895-96 consisted entirely of female pupils. Special education for natives of India is afforded in Tamil and Mahomedan schools. The former are progressing steadily, but the special schools for Mahomedans are far from being in a flourishing condition, mainly, it appears, because the leading members of the community take but little interest in the subject of education.

Literature and the Press.

273. There were 68 publications this year as compared with 35 in the previous year. The increase is most marked in the publications in Burmese and in Pali and Burmese. Fifty-five of them were printed in Rangoon, six in Mandalay, and the rest in Akyab, Bassein, and Moulmein. Of the 68 publications, 13 were designed for educational purposes and 27 were classified under the head "Religion." The Kachin Spelling-book is an attempt made by a Missionary of the American Baptist Mission to reduce the Kachin language into writing in the Roman character. The Narathathana Kyan appears to be a popular book as two editions of it have been printed in rapid succession. It is a commentary on the rules of conduct in life, and explains the principal tenets of Buddhism in a simple and intelligible manner.

Arts and Sciences.

274. The subject chosen by the Government of India for the Industrial Monograph for the year 1895-96 was "Dyes and Dyeing," and the compilation of the Provincial Monograph was carried out by Mr. J. D. Fraser, I.C.S. The conversion of the Puyre Museum into a Provincial Museum is still in abeyance owing to the difficulty experienced in procuring the services of a competent Curator. It has, however, been proposed that, when a paid Archæological Officer is appointed for the Province, he should also be appointed Curator of the Museum.

VIII.—ARCHÆOLOGY.

275. The appointment of Honorary Archæological Officer was held throughout the year by Mr. Taw Sein Ko, Translator to Government. He visited Prome, Pagan, Mandalay, and Sagaing, and discovered a number of valuable inscriptions. He was engaged in researches into the origin and development of the Burmese alphabet as indicated by epigraphical evidence. Owing to want of leisure the Honorary Archæological Officer was unable to make much progress in the preparation of the index of Burmese inscriptions, and the work of the year mainly consisted of the printing of the inscriptions of the Arakan Pagoda, Mandalay, and the decipherment and transcription of the additional inscriptions collected. Until a paid Officer is appointed, archæological work will continue to be executed in an intermittent manner. It has been proposed to appoint the Archæologist to be also Curator of the Phayre Museum when it is converted into a provincial museum under Government control. Both matters are still under consideration.

When the year closed Dr. Führer's Revised list of archæological and architectural remains of the Province, and his larger work on the "Monumental Antiquities and Inscriptions in Burma" had not been completed. Their completion, which has long been expected, is awaited with interest.

IX.—MISCELLANEOUS.

Ecclesiastical.

276. A meeting was convened at Mandalay to consider a proposal to build a new church for the Anglican community at that station. No other ecclesiastical work of importance was contemplated or undertaken during the year.

The Church Lands Fund closed the half-year ending the 30th June 1896 with a balance of Rs. 1,77,638-14-1, of which the sum of Rs. 1,75,500 was invested in Government Securities. On the 30th June 1896 three Chaplains on the Bengal (Rangoon) establishment were absent on furlough on special leave and 12 were employed on active duty. A Presbyterian Chaplain was attached to the Royal Scots, Fort Dufferin. In addition to the regular establishment of Chaplains, five clergymen of the Additional Clergy Society received allowances from Government for holding religious services at various stations.

Stationery.

277. The stationery required in the Province was, as in former years, supplied by the Government Stationery Department, Calcutta. With a few trifling exceptions, it is of Indian make and its standard of quality has been maintained. The benefits derived from the guard-books of forms have become assured.
