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REPORT
ON THE
THIRD SETTLEMENT OF THE HLEGU TOWNSHIP
OF THE
INSEIN DISTRICT
SEASON—1913-14



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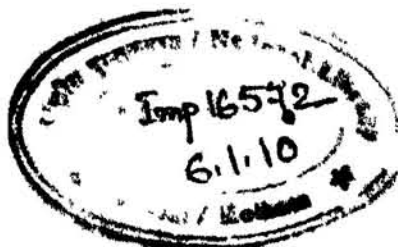
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RESOLUTION
ON THE
**REPORT ON THE THIRD SETTLEMENT OF THE HLEGU
TOWNSHIP OF THE INSEIN DISTRICT.**
SEASON 1913-14.

Extract from the Proceedings of the Government of Burma in the Land Revenue Department
No. 1S-20 of the 23rd June 1917.

Read—

- (1) Report on the Third Settlement of the Hlegu Township of the Insein District, Season 1913-14.
- (2) Review of the Report as recorded in the Proceedings of the Committee assembled on the 31st August 1915 under the authority of paragraph 330 of the Burma Settlement Instructions
- (3) Note by the Financial Commissioner on the Report, forwarded with his Secretary's letter No. 168C.—2S-26 of the 26th May 1916.

Resolution.—The Lieutenant-Governor agrees with the Financial Commissioner that the Land Revenue Assessment of the Hlegu Township may reasonably be raised so as to give a larger enhancement than that proposed by the Settlement Officer. He accepts the rates suggested by Mr. Thompson for rice land in Tracts 1C, 1D and 2B, but for Assessment Tract 3A, he prefers the recommendation of the Settlement Officer to amalgamate Soil Classes 3 and 4, and to assess both at the rate proposed for the former. The Settlement Officer's rates in Assessment Tract 4A involve a reduction of 5·83 per cent. below the demand at the present rates. The soil is notoriously infertile, but this characteristic was equally prominent when the first settlement of the area was carried out in 1882-84 and the facts recorded in the Report justify an increase rather than a decrease in the assessment. The average holding is no less than 116 acres. The area rented and the average rent-rate per acre have risen by, roughly, 50 per cent. in the last 15 years and 46 per cent. of the occupied area is now rented. Sale and mortgage rates have more than doubled; the price of rice, the staple product, has increased by over 12 per cent. and the revenue demand has been easily collected. The Lieutenant-Governor therefore accepts the Financial Commissioner's proposal that the rate on Soil Class 2 should be raised. Its enhancement to Rs. 2-8-0 per acre—midway between the rates sanctioned for first and third class land—will leave the demand at the present rates practically unaltered. The rates proposed for this Tract are in excess of the quarter nett produce standard calculated by the Settlement Officer, but, as the Financial Commissioner points out, the Settlement Officer's calculation makes substantial allowances for the labour of the cultivator and his family which are not contemplated by the Instructions. For gardens and *dani* and for miscellaneous cultivation where it is found, the same rates are sanctioned as in the neighbouring Kawa Township of the Pegu District. The financial result of the new settlement applied to the area assessed in the year of Settlement (1913-14) is to increase the demand from Rs. 2,79,877 to Rs. 3,05,019, or by

8.98 per cent. Intermediate rates will be imposed under standing orders in soil classes where the new rate now sanctioned exceeds the existing rate by more than 50 per cent. The new rates will come into force on the 1st July 1917 in the southern part of the Township and on the 1st July 1918 in the northern portion. They will continue in force till the 30th June 1933 when the current settlement in the rest of the district expires.

Mr. C. F. Grant, I.C.S., is commended for the efficient manner in which he has carried out the re-settlement of the Hlegu Township and of the adjoining Kawa Township of the Pegu District. His Report on the latter township has been separately reviewed.

By order of the Lieutenant-Governor of Burma,

W. J. KEITH,

Revenue Secretary to the Government of Burma.

Note by the Financial Commissioner on the Report on the Third Settlement of the Hlègu Township, Insein District, Season 1913-14.

The present agricultural conditions of the Hlègu Township, Insein District, and the grounds on which the proposals for re-assessment are based have been set out clearly by the Settlement Officer in his Report, and I agree with the Settlement Committee that his revised assessment tracts and soil classification are suitable and may be accepted.

2. Some 44 per cent. of the occupied area of the township is being rented to tenants. The average rental has risen from 20 to 25 per cent. since the last settlement and is now three times the existing average land revenue rate per acre in the southern part of the township (Tract 4A) and more than four times the present assessment in the three northern Tracts 1D, 1C and 2B. I cannot accept the Settlement Officer's view (paragraph 43 of the Report) that there has been no very marked movement in the price of land since the first revision settlement. In the area which constitutes revised Tracts 1D, 1C and 2B the five years' figures for sales prior to the last settlement gave rates varying from 9'01 to 18'06 rupees with an average of 10'96 rupees per acre. For these three tracts the average sale prices as recorded at the present settlement are 30 rupees, 34 rupees and 37 rupees respectively per acre. In tracts 3A and 4A the sale prices prior to the last settlement varied from 6'54 rupees to 20'05 rupees with an average of 15'75 rupees per acre. The present averages in these tracts are 40 rupees and 27 rupees per acre. The figures recorded in Statements 6 and 17 indicate that prices have tended downwards during the 5 years prior to re-settlement, but this decline is probably in part a re-action against the abnormal rise in prices which had occurred in the 10 years previous, and may also have resulted partly from the adverse effect which the proposed tenancy and land alienation legislation had for the time on sale values of land. It is evident that since the last settlement there has been a very appreciable increase both in the rental and sale values of land in the township.

3. The Settlement Officer proposes revised rates of assessment for rice land based for Tracts 2B and 3A on the provisional standard of one-fourth net produce; for Tracts 1D and 1C on a standard of one-fifth net produce; and for Tract 4A on a share higher than one-fourth net produce, determined mainly on a consideration of the existing assessments in this tract. In arriving at the cost of cultivation for calculation of the net produce, the Settlement Officer has made substantial allowances for the labour of the cultivator and his family, and the result is, as I have pointed out in my note on Mr. Grant's recent re-settlement of the adjoining Kawa Township, that the provisional standard of one-fourth net produce has been lowered with the inclusion of this allowance. The rates proposed by the Settlement Officer give an increase of 3'2 per cent. only in the total assessment for the township and this increase is not in my opinion as large as the growth in the price of rice, and in the sale and rental values of the land, may reasonably be held to justify. It is true that Tracts 3A and 4A, more particularly the latter, contain a large proportion of exceptionally poor land, but the increase in the sale and rental values in these tracts shows that they have benefited by the increased price of the produce. Tract 4A is held by large land-owners, who sub-let 45 per cent. of the area. Tenant rates have risen appreciably, whether regarded in produce or cash, although no increase was made at the last settlement in the assessment of the tract and the revised rates to be now imposed should, I consider, yield a revenue from this tract not appreciably less than the amount taken hitherto. The rates proposed by the Settlement Officer result in a reduction of 5'83 per cent. in the demand from the tract.

4. The rates proposed by the Settlement Officer for each tract and the revised rates which I recommend are as follows :—

Tract.	Soil class.	Rates proposed by	
		Settlement Officer.	Financial Commissioner.
		Rs. A.	Rs. A.
1D	1	2 0	3 8
	2	2 4	2 8
	3	1 4	1 4
1C	1	4 0	4 0
	2	2 8	2 12
	3	1 8	1 8
2B	1	4 12	4 12
	2	3 8	3 12
	3	1 12	1 12
3A	1	4 0	4 0
	2	2 12	2 12
	3	1 12	2 0
	4	1 0	1 4
4A	1	3 4	3 4
	2	2 0	2 4
	3	1 12	1 12

The adjustment of the Settlement Officer's proposals has been made on a consideration of the general conditions in each tract, the prevailing rents in each soil class and the rates of assessment at present in force. I agree in the proposal to maintain the existing rate on the small garden area in the township and to raise the rate for *dani* cultivation from Rs. 4 to Rs. 5 per acre

5. The financial results at the rates given above are as follows :—

Tract.	Present assessment.	Proposed assessment.	Per centage of increase or decrease.
	Rs.	Rs.	
1D	6,205	8,216	+32.4
1C	9,407	15,031	+59.8
2B	20,180	27,741	+37.4
3A	1,44,424	1,50,654	+4.3
4A	99,661	98,318	-1.3
Total	2,79,877	2,99,960	+7.18

The total increase in the revenue demand for the township amounts to Rs. 20,083 or 7.18 per cent. above the present demand.

6. The revised rates will come into force on the 1st July 1917 in the southern portion of the township and on the 1st July 1918 in the northern portion. I agree with the Settlement Committee that the term of the settlement may suitably be fixed so as to expire on the 30th June 1933, when the other townships of the Insein District will again come under revision. Intermediate rates will require to be imposed for a term of years in cases in which the enhancement on any soil class exceeds 50 per cent.

7. Mr. Grant is to be commended on the efficient manner in which he has carried out the re-settlement of this township and of the adjoining Kawa Township of the Pegu District during the season 1913-14.

H. THOMPSON,

Financial Commissioner, Burma.

4th May 1916:

G.B.C.P.O.—No. 19, Finl. Comr., 23.5.1916—260—J.A.P.

Proceedings of the Committee assembled at Rangoon on the 31st August 1915 to consider the Report by Mr. C. F. Grant, I.C.S. on the Third Settlement of the Hlegu Township, Insein District, 1913-14.

PRESENT.

The Hon'ble Mr. R. E. V. Arbuthnot, I.C.S., Commissioner of Settlements and Land Records, Burma.

The Hon'ble Lieutenant-Colonel E. C. Townsend, I.A., Commissioner, Pegu Division.

Major T. L. Ormiston, M.A., I.A., Barrister-at-Law, Deputy Commissioner, Insein.

W. F. Ripley, Esq., Superintendent of Land Records, Insein.

Mr. C. F. Grant, I.C.S., was unable to be present.

REVIEW.

The present report deals with the Hlegu township of the Insein district. This township was formerly part of the Pegu district, Area dealt with in the Report. from which it was transferred on the formation of the Insein district in 1912, and it has therefore been resettled together with the district to which it formerly belonged.

The area at present comprised in the Hlegu township formed part of the area settled by Captain (now Lieutenant-Colonel) Parrott in 1882-84. Captain Parrott's settlement was revised by Mr. Lowry in 1898-1900, the southern portion of the area being settled in 1898-99 and the northern portion in the following year. The revised rates were notified for a period of seventeen years and thus expire for the former area on June 30th, 1917 and for the latter area on June 30th, 1918.

Some re-adjustment has taken place in the township boundaries. As at present constituted, it comprises the eastern portion of the Insein district, bounded on the north-west by the forest reserves of the Taikkyi township; on the east by the Pegu district; on the south-east by the Hanthawaddy district; on the west by the Insein and Taikkyi townships.

2. Physically it consists of a narrow belt of land which comprises the valley of the Ngamoyeik or Pazundaung Creek. It contains two tracts differing widely in their characteristics. The northern portion consists of a fertile tract, the upper portion of which is still undeveloped with small holdings. The southern portion is fully developed and comparatively infertile, the lower portion being poor and exhausted, while the holdings are unusually large. The gross area of the township, excluding reserved forest, is 202,405 acres or 316 square miles, of which 119,714 acres or 59 per cent. is occupied. The northern portion of the township contains two forest reserves with a total area of 198 square miles. The occupied area at last settlement was 104,129 acres and there has therefore been an increase of 15,582 acres or 15 per cent. Except perhaps in the most northern portion of the township there is little waste remaining which is fit for cultivation. The township has a rainfall of about 100 to 120 inches and is generally healthy. The population of the tract at the last census was 59,264, giving a density of 187 persons per square mile. There are no large towns. About 80 per cent. of the population are dependent on agriculture. Rice is the only crop of importance, accounting for about 97 per cent. of the occupied area. The export of rice is the main trade, though in the north of the area charcoal-burning and cutting of bamboos form subsidiary industries.

The township is well provided with communications. The Ngamoyeik stream is accessible for big trading boats all the year round as far as Hlègu and in the rains as far as Paunggyi, and, together with the Pegu river, which forms the eastern boundary of the tract, affords an easy route for the export of paddy to the market at Rangoon. The main line of railway from Rangoon to Pegu runs up the east side of the tract. The tract is also fairly well provided with roads, the most important of which is the Pegu-Rangoon road which runs through the centre of the tract. Some improvement is, however, required in the matter of roads in the most southern portion of the area where many large villages are at present somewhat difficult of access in the rains.

3 The average area held by a landowner is 39 acres for the whole township.
Land Tenures The average, however, varies considerably in differ-
Tenancies. ent portions of the township. In the northern part (Primary Tracts 1 and 2) the average area varies from 15 to 23 acres. In the southernmost part (Primary Tract 4), the average area is 116 acres. In this last tract 68 landowners held land averaging 303 acres each, while in Tract 3, 39 landowners held land averaging 171 acres each.

The large size of the holding in the southern portion of the tract is attributed by the Settlement Officer to the low productivity of the soil. We agree that this is perhaps the main factor, though there are probably other factors. Of the total occupied area 52,456 acres or 44 per cent. is rented. Rents are, as usual, almost entirely fixed produce rents, and average about 40 per cent. of a normal crop, though this proportion is exceeded in the south of the area. The Settlement Officer estimates a general rise in the scale of rents of two baskets per acre or from 20 to 25 per cent. since last settlement. The rise appears to have taken place very shortly after the introduction of the new settlement, since which time they have been more or less stationary. The rental values range from

Rs. 8.29 to Rs. 14.61 for first class land,
 Rs. 6.78 to Rs. 11.59 for second class land, and
 Rs. 4.46 to Rs. 7.22 for third class land.

Only 11 per cent. of the tenants have held their land for five years or more. Tenants who have worked the land for only one year number 50 per cent. of the total. The figures for sale value of land in Statement 6 must, as usual, be accepted with caution. The Settlement Officer notes a drop in the number of sales during the past few years and also the fact that during these years the price of land in the south of the tract has remained stationary in spite of the rise in the value of paddy.

4. The standard of living is a little lower than in the richer parts of Nyaunglebin.
Condition of the People In the north, though the land is fertile, the holdings are small and the standard of living is still primitive. In the south, the rate of fertility is low, profits are small and owners are not so prosperous as in Nyaunglebin. There has been a slight rise in the standard of living since last settlement, but not in any degree corresponding to the rise in the value of paddy. About three-fourths of the persons examined were in debt, but the amount of indebtedness does not appear to be very serious. Rates of interest except in remote tracts vary from 18 to 30 per cent. Speaking generally, the tract is fairly prosperous. The crops, though poor, are secure and we agree with Mr. Grant that a perceptible rise in rents and no fall in the sale price of land indicate that agriculture is solvent.

5. At the last settlement the highest rate imposed was Rs. 3.50 and the
Effect of last Settlement. lowest Rs. 1.25. Only about 11 per cent. of the area was assessed at less than Rs. 2. There was practically no enhancement in the southern portion of the area. The enhancement on the northern portion amounted to Rs. 9,179. The enhancement over the whole township was only 6½ per cent. The cost of cultivation assumed was low as compared with the cost assumed in recent settlements, and the assessment on

the poorer lands was by no means lenient. The fact that the poorer tracts have not suffered economically and that the revenue has been collected without difficulty, is, in our opinion, largely due to the rise in the price of paddy.

6. The four primary tracts which have been formed by Mr. Grant and which are described in paragraphs 57 to 61 of the Report follow in their general lines the soil tracts adopted by Mr. Lowry at the last settlement. The whole area has, however, been reclassified, three soil classes being formed in Tracts 1, 2 and 3, and four soil classes in Tract 4, in place of the two soil classes adopted at the previous settlements. We accept the Settlement Officer's tracting and classification.

7. Mr. Lowry assumed a Rangoon price of Rs. 92 and local prices at the various shipping villages in the tract of Rs. 90. He did not take into account the difference in weight between the Rangoon and the local baskets, but as the Settlement Commissioner (Mr. Wilson) pointed out in his review of Mr. Lowry's report for 1899-1900, this was immaterial, as Mr. Lowry took the local prices as the real basis of his calculations. On this basis, he formed five price tracts with assumed prices of Rs. 85, Rs. 80, Rs. 75, Rs. 70 and Rs. 65, the difference being determined by the average cost of cartage from the *kwins* in each tract to the shipping village. The Rangoon price adopted by Mr. Grant was Rs. 112.28, being the average price over a period of twenty years during the first thirteen weeks in each year, of 100 baskets weighing 49 lbs. per basket. For merchants' or middlemen's profits, a deduction of Rs. 4.78 has been made, which approximates to the figure assumed in recent years in neighbouring districts. The average cost of boat transport, which was found to be the same for the whole township, has been taken at Rs. 6.50. He thus arrives at a local price at the various shipping villages of Rs. 101. For the bulk of the township, comprising Primary Tracts 3 and 4, a sum of Rs. 5 was assumed as the cost of cartage. For the remainder of the area, three zones have been assumed with a cost of cartage of Rs. 10, Rs. 15 and Rs. 20 respectively. The deduced prices for the four price tracts are therefore Rs. 96, Rs. 91, Rs. 86 and Rs. 81. We consider that these prices are reasonable and may be accepted.

8. Except in the case of Primary Tract 1, which is divided into two price tracts, the price tracts coincide with the primary tracts. The combination of four primary tracts with four price tracts gives, therefore, five assessment tracts.

9. The cost of cultivation has been calculated on the principles accepted last year in dealing with the Nyaunglebin Report. The amounts assumed by the Settlement Officer may be accepted.

10. The average outturns as ascertained by crop measurement are compared with the outturn assumed by the Settlement Officer in the following table:—

Assessment Tract.	Average Acre Outturn				Outturn assumed.			
	Soil Class.				Soil Class.			
	1	2	3	4	1	2	3	4
1D	52'83	39'28	28'75	...	45	35	25	...
1C	48'07	38'38	28'44	...	45	35	25	...
2B	33'96	28'85	28'55	...	42	35	25	...
3A	30'30	24'33	18'08	15'43	35	28	22	18
4A	28'46	21'94	16'00	...	28	22	18	...

In Tracts 1D and 1C the outturns might at first sight justify somewhat higher assumptions for first and second class land. But the land is immature and uneven, and outturns of 45 and 35 are probably as high as can safely be assumed. In Tracts 2B and 3A the assumptions for first and second class land are considerably in excess of the outturns indicated by the crop measurements. In Tract 2B the figures given above represent the average of two years. The crop cuttings in 1912-13 were carried out by Revenue Surveyors with little supervision, and are regarded by Mr. Grant as untrustworthy. The assumed outturns are supported by the results of the crop reaping for 1913-14 and also by the admitted outturns. Similarly the outturns for 3A correspond fairly closely to the actual outturns of the 1913-14 crop measurements and is little below the admitted outturns. The outturn assumed for class 3 in 3A is, perhaps, a little high, but may be accepted.

In Tract 4A selections of 1912-13 were done by the settlement staff and the results of the two years' crop reapings yield very similar results. In this tract, therefore, the Settlement Officer has followed fairly closely the average of the two years.

After examining the statements and considering the reasons given by the Settlement Officer, we consider that his assumptions are suitable and may be accepted.

11. The Settlement Officer proposes to take as a standard for assessment one-fourth of the net produce except in Assessment Proposed Assessment Rates. Tracts 1D and 1C in which he proposes to take one-fifth. In these two tracts only one-sixth of the land is worked by tenants, the landowners have small holdings and the standard of comfort is low, while much of the land is still undeveloped. Indebtedness is high.

In Tract 1D the present rates range from Rs. 2.25 to Rs. 1.25. In the bulk of the *kwins*, the general rate is Rs. 1.562. The Settlement Officer proposes rates of Rs. 3, Rs. 2.25 and Rs. 1.25 for the first, second and third class land respectively. The rate of Rs. 3 is considerably below the one-fifth produce standard and Rs. 3.50 might have been taken, the usual intermediate rates being applied where necessary. There are, however, only 393 acres of first class land in the tract and it is perhaps hardly worth altering the Settlement Officer's rate.

The rates proposed in Tracts 1C and 2B call for no remark and may be accepted. The increases in 1D, 1C and 2B are, in our opinion, as high as can safely be taken. In Tract 3A the Settlement Officer has proposed rates of Rs. 4, Rs. 2.75, Rs. 1.75 and Re. 1 for the four soil classes. He suggests, however (paragraph 73 of the Report), that in order to avoid the anomaly of charging Rs. 1.75 and Re. 1 respectively on lands in adjoining tracts which are similar in outturn, soil classes 3 and 4 in Tract 3A should be amalgamated and the rate of Rs. 1.75 proposed for class 3 should be applied to the whole area comprised in soil classes 3 and 4. We do not, however, recommend that this suggestion should be adopted. A rate of Re. 1 is not, we consider, unduly low for the poorest land in the tract which yields an assumed outturn of only eighteen baskets. A reduction in the rate proposed for soil class 3 in Tract 4A would be more justifiable, but in view of the large area contained in this soil class, any reduction on the rate proposed would involve a very considerable and, for the reasons given below, an unnecessary reduction in the existing demand. We recommend, therefore, that the four soil classes be retained in Tract 3A.

The rates proposed by the Settlement Officer for Tract 3A will secure a more equitable distribution of the demand which will remain practically at its present figure. We consider that the present demand which is sufficiently heavy and that it should not be increased. We therefore recommend the acceptance of the rates proposed by the Settlement Officer.

In Tract 4A, the present rates range from Rs. 3 to Rs. 1.75, the bulk of the land (40,456 acres out of a total of 47,633) being assessed at Rs. 2. The rates proposed by the Settlement Officer are Rs. 3.75, Rs. 2 and Rs. 1.75 respectively. Although the area of land paying the highest rate has been increased from 173 acres to 3,906 acres and the highest rate has been increased by 4 annas from Rs.

3 to Rs. 3.25 while no reduction has been affected in the rate on the poorest land, which remains at Rs. 1.75, the general effect of the reclassification is to effect a decrease of Rs. 5,814 or 5.83 per cent. in the demand from this assessment tract. This tract is termed by Mr. Grant the exhausted tract. Its chief characteristic is described as the hardness and infertility of its soil, while Mr. Grant states that the area is notorious all over Burma for its infertility. We consider that the tract was somewhat over-assessed at the last settlement, especially in regard to the rates on the poorer soils, for although the rates did not exceed the theoretical quarter net produce standard, the rate assumed for cost of cultivation (Rs. 8.93) was certainly low. It was probably only the rise in the price of the paddy which prevented the assessment from pressing somewhat heavily. The rise in price since last settlement has, therefore, already to a large extent been discounted. Profits of cultivation are small and rents are considerably lower than in the adjoining tract. We agree with the Settlement Officer that there is no special reason for making any considerable reduction in the existing revenue demand which has been paid for many years and to which the people are accustomed. But we consider that at the rates proposed by the Settlement Officer the tract will be fully assessed and that these rates should not be increased.

12. There are only 3,090 acres of garden land in the township and the Settlement Officer proposes to retain the existing rate of Rs. 2.50. For *dan* he proposes the usual rate of Rs. 5. These proposals may be accepted.

13. The general result of the application of the new rates will be an increase of Rs. 9,031 in the existing demand which represents an enhancement of 3.2 per cent.

14. In regard to the remarks of the Settlement Officer in paragraph 77 in regard to the price of rice, the Committee observe that Mr. Grant's remarks were written in February and that the fall in the price of rice to which he refers has proved to be only temporary. It is impossible to forecast the rise or fall of the prices of paddy in future years as the result of the war. The Committee recommend that the new assessment rates be sanctioned on the basis of the prices assumed by the Settlement Officer. Should there be any permanent and considerable fall in the price of rice, it will be open to Government to reduce the rates.

15. We recommend that the term of the settlement of the Hlègu township be fixed to expire with the settlement of the remainder of the Insein district.

16. The Committee consider that Mr. Grant has effected a good and equitable settlement and has written an interesting Report.

R. E. V. ARBUTHNOT, I.C.S.,
*Commissioner of Settlements
 and Land Records,
 Burma.*

MAYMYO: September 28th, 1915.

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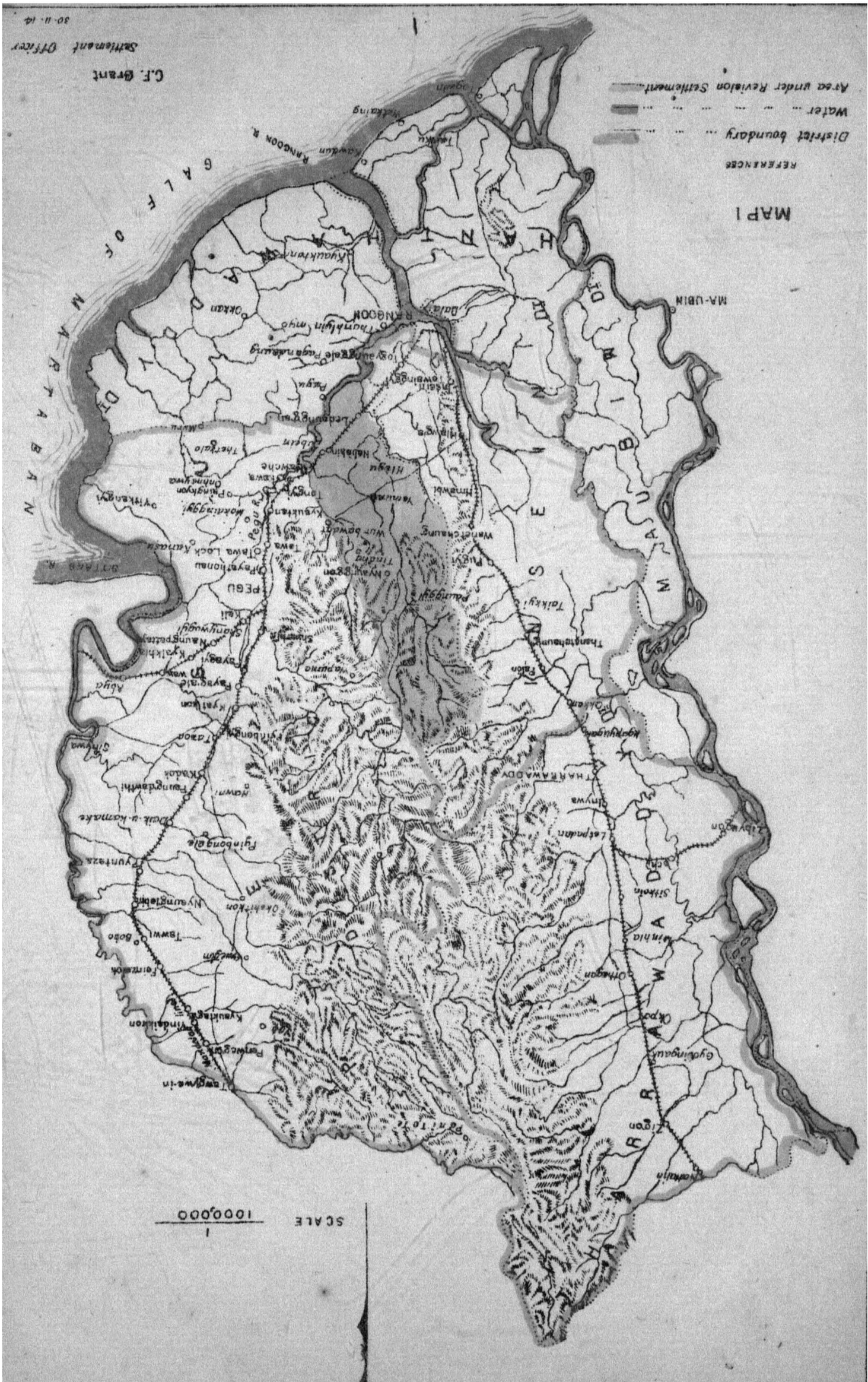
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REPORT

ON THE

Third Settlement of the Hlegu Township of the Insein District

SEASON 1913-14.

CHAPTER I.—THE COUNTRY.

1. The Hlegu township is a narrow belt of land which may be best described
Situation. as comprising the valley land of the Ngamoyeik or
Map 1. Pazundaung Chaung (stream). Its boundaries are—
on the north-west the forest reserves of the Taikkyi township; on the east the
Pegu district; on the south-east the Hanthawaddy district; on the west the Insein
and Taikkyi townships.

The gross area is 202,405 acres or 316 square miles.

The township contains 96 village tracts and 299 *kwins*.

2. The occupied area is 119,711 acres or 59 per cent. of the gross area and
Occupied areas. the whole is under revision settlement.
Statement I.

3. There is very little of the waste area that is fit for cultivation. The large
Suitability of waste for culti- grazing grounds which lie in the centre of the western
vation. border of the township are composed in part of high
lying sandy soil which will not grow rice, and in part
of an infertile soil which may be alkaline and which is of little value even as pasture
land.

4. The changes in the valley of the stream were the lines on which the primary
General description—drainage. tracting was laid out.
Map 3.

At the top corner comes Primary Tract 1, called the valley tract, which contains the area in which the valley lands of the Ngamoyeik and its tributary streams are narrow strips running between the hills, at most only a few miles broad and in parts liable to be flooded by these streams after heavy rain. This tract has only recently been opened up and the soil is rich and unexhausted.

South of it the valley land broadens out, the word "hills" can hardly be applied to the high ground that bounds it. The country here is still subject, in low-lying parts, to brief inundations, and the soil, though of considerably less natural fertility than Tract 1, still yields well except where laterite is near the surface, and it is not exhausted.

This area formed Primary Tract 2, called the mature tract. South again of this lies Primary Tract 3 called the laterite tract, which may be described as a broad belt of land on both sides of the part of the Rangoon to Pegu road which passes through Hlegu township. Here the main streams run in deep beds and do not overflow their banks. Laterite is found in many parts of the occupied area very close to the surface.

The south-east part of the township is an enormous paddy plain, the soil being hard, clayey and exhausted. The streams run in deep channels and the crop is dependent entirely on rain water. It contains the area round Dabein and Ledaung-gan which is known for its infertility all over Burma.

This area was formed into Primary Tract 4 and called the exhausted tract.

5. The north part of the township is formed of two forest reserves, the Paunglin Reserve of 107 square miles and the Mahuya Reserve of 91 square miles.

Forests.

The reserves are practically unworked at present with the exception that the Hon'ble Mr. Lim Chin Tsong has obtained a lease for extracting soft wood trees for the making of matches. The Paungyi Reserve will, it is anticipated, soon come under a plan for the extraction of teak and possibly *pyinkado*.

These reserves possess numerous good floating streams, namely, the Paunglin, Mwehauk, Waswe, Mahuya and Wadaye streams, and these streams combine to form the Ngamoyeik river.

The revenue from the reserves in 1907-08 was Rs. 2,126 and in 1912-13 Rs. 717.

The unclassed forests which lie round Paungyi and the upper reaches of the Ngamoyeik stream are still of considerable importance, but are being rapidly worked out; considerable quantities of *pyinkado*, *kanyin* and unreserved species are still extracted yearly. The revenue in 1907-08 was Rs. 10,719 and in 1912-13 was only Rs. 4,654.

The chief species of trees are teak, *pyinkado*, *pyinma*, *kanyin*, *gyo*, *in*, *ingyin*, and the following soft woods suitable for match-making may also be mentioned, namely, *didu*, *gwè*, *letpan* and *sawbya*.

Charcoal burning is a subsidiary industry of some importance in the north part of the township, mainly on the west bank of the Ngamoyeik. There is a ready market for the charcoal which is sent by cart or boat to Hlègu for export to Rangoon.

6. Hlègu township is rather hotter in the hot weather than the rest of the Pegu district to which it belonged up to 1912. It does

Climate.

not get the strong breezes that blow in the hot weather up the Sittang from the Gulf of Martaban, but for the rest of the year its climate is very much like that of Pegu and Rangoon.

Its rainfall is probably from 100-120 inches a year though no rain gauge figures are available.

7. The leased fisheries are of no importance in this township. The number has however risen from two in 1901-02 to eleven

Fisheries.

in 1912-13 and the revenue has increased from Rs. 4,950 in the first-mentioned year to Rs. 7,670 in 1912-13.

8. The settlement area is on the whole very well provided with communications.

Communications.

In the rains trading boats can get up the Ngamoyeik as far as Paungyi, and big trading boats reach Hlègu all the year round. The Ngamoyeik or Pazundaung Chaung takes most of the paddy from the centre of the area below Hlègu, and boats can penetrate on the spring tides a few miles up the streams flowing into it. The Pegu river forms part of the eastern boundary, and just over the border in the Kawa township is a stream which is navigable from a village called Pauktaw, four miles south of the Pegu-Rangoon road, down to the Pegu river. The railway runs up the east side of the township and though it carries away none of the paddy it has a large and increasing import traffic.

In the 16½ miles of the Pegu-Rangoon road which passes through the middle of the township, the settlement area possesses another very good line of communications, metalled and bridged throughout. This line is connected with the railway by the Hlègu-Dabein road which is also metalled and bridged. The road is 11 miles long, and there is a continuation of it from Dabein to Kywegu on the Pegu river.

There is a bridged and raised metalled footpath from Hlègu up to the valley (17 miles) to Paunggyi, which has greatly assisted the opening up of that stretch of country.

There is a further cross line of communications from Zayatkwín on the Pegu-Rangoon road and through Sadalin—where it meets the Hlègu-Dabein road—to Ledaunggan where it reaches the railway and on to Thayetpinchaung on the Pegu river.

The Irrawaddy Flotilla Company has a launch service on the Pegu river which passes this last-named village. The five miles from Thayetpinchaung to Ledaunggan are metalled and bridged, beyond that the road is a raised metalled footpath also bridged. The road to Sitpin from Ledaunggan hardly deserves mention, and it may, it is understood, be abandoned. At present it is practically useless. The Hlègu-Paunggyi road should be bridged for carts to assist the crop in getting to market and the road should be extended to Wagyaung.

9. Three places in the settlement area have been notified as "towns" under the Burma Town and Village Lands Act. They are—
 Towns. Hlègu with a population in 1911 of 3,237; Dabein with a population of 3,866; and Ledaunggan with a population of 1,248.

Hlègu is an important distributing centre for the north of the township and its bazaar is a large one, of which more mention is made in Chapter II. Dabein, which is on the railway and is connected by metalled road with Hlègu and the Pegu river, is also an important centre. Both these places are fairly well equipped with roads.

10. There are 1,520 acres included in village sites for a population of 59,264 (1911) or an average of 39 persons per acre which is very similar to the average of nearly 38 for Nyaunglebin subdivision.
 Village sites

The extension of village sites is a matter of serious importance and is one which can only be dealt with by the district authorities. The land required will generally have to be bought and may often be a matter for a formal acquisition by Government. The conference on the Nyaunglebin report dealt with this question.

CHAPTER II.—THE PEOPLE.

11. The population in 1891 was 44,758; in 1901 it had risen to 49,642 and in 1911 to 65,353. For the purposes of this report the population is taken at 59,264, as since 1911 ten village-tracts with a population of 6,089 have been re-included in Kawa township.

The population at the last three censuses is shown according to religion in a table:—

Class.	1891.	1901.	1911.
I	2	3	4
Buddhists	40,740	43,921	55,845
Hindus	894	1,093	2,662
Mahomedans	540	853	1,202
Christians	2,497	2,978	5,195
Others	87	197	446
Total	44,758	49,642	65,353

12. There are therefore 187 persons per square mile, and there are two acres of occupied land per person (taking the occupied area for the year of settlement).
 Density.

This figure is surprising, the corresponding figure for Nyaunglebin subdivision was 1.8 acres per person, and the general impression from a survey of the area was that there was a much greater pressure of population on the land in Hlègu than in Nyaunglebin. It is however clear that it is not the small quantity of land, but its low fertility that gave rise to this impression.

13. The following figures are taken from the capitation-tax rolls of 1913-14.

Agricultural occupations. They are worth comparing with the figures for the neighbouring township of Kawa and with those of the Daiku and Nyaunglebin townships of the Nyaunglebin subdivision. Fourteen per cent. of the assesses in Hlègu are landowners; the corresponding figure for Kawa is only 8; while in Nyaunglebin and Daiku the figures were 27 and 17 respectively. In areas where the land is new and difficult of access, as in parts of Nyaunglebin and the narrow part of the Ngamoyeik valley, the proportion of landowners is high, e.g., in Primary Tract 1 of Hlègu it is no less than 24 per cent. In a flat, open, long-occupied country, such as most of Kawa township, owners form only 8 per cent. Both Hlègu and Kawa townships possess a class of 'agents' who work the lands of their principals and form 1 per cent. of the assesses. In Nyaunglebin subdivision this class was negligible. The concentration of land in a few hands can be seen influencing the other figures of occupations. Fifteen per cent. in Hlègu are tenants, in Kawa the figure is only 11, in Nyaunglebin and Daiku the figures were 19 and 17 respectively.

Even more striking are the figures for agricultural labourers which form 51 per cent. in Hlègu and 64 per cent. in Kawa. The corresponding figures for Daiku are tenants, in Kawa the figure is only 11, in Nyaunglebin and Daiku the figures only partly dependent on agriculture.

14. Charcoal burning, fuel cutting and extraction of bamboos and cutting

Other occupations. *Salu* are the chief subsidiary industries and they are confined to the north part of the area. The charcoal burners work all the year round and make very moderate profits, as the area is nearly all worked out and the population dependent mainly on non-agricultural occupations seems to be decreasing. Two men can cut in one month enough wood for one kiln; a kiln burns for 48 hours in the dry weather and for 36 hours in the rains. The price obtained is Rs. 50 to Rs. 60 per 100 sacks, and the export goes to the river at Pazundaung or in the dry weather by cart to the railway at Wanetchaung.

15. The standard of living is a little lower than in the richer parts of Nyaunglebin, but on the whole not greatly differentiated from

Standard of living and agricultural income.

it or the neighbouring townships of the Insein district. The main difference is an allegation not infrequently made that the labourer does not get the wages he was promised paid in full if the crop is short. It must be added that such cases of short payment as were enquired into did not show any widespread custom of under-payment. Some extraordinary misfortune or loss suffered by the employer, or some alleged deficiency on the part of the labourer, was generally given as a reason in each case.

The income of agricultural labourers ranges from Rs. 115 to Rs. 125 in the tracts of Hlègu township and in Kawa and in all but one (Tract 2 of Hlègu) non-agricultural earnings are almost negligible. In one tract (No. 4) the income shown as earned is above this figure but the persons examined included a number whose earnings were evidently those of agents and supervisors rather than labourers.

16. The export trade is almost entirely composed of unhusked rice which goes

Trade to Rangoon by boat. The imports are also brought in by boats, especially for Hlègu town and the areas north and north-east of it; but the railway evidently gets a large share of the import trade. I am indebted to Major Sewell again for the figures of the railway traffic. They show that the value of the imports at the railway stations in the township have almost doubled since the beginning of the century, but as these stations do not serve either solely or wholly the area under report they do not possess the same value as those for Nyaunglebin subdivision had. It would, however, be quite unsafe to say that this means that the spending power of the people has increased. The regularity and comparative rapidity of the railway service make it much superior to the trading boats for the purpose of obtaining supplies for stores and shops; and the only effective competition it has to meet is the small launch which can reach Hlègu in the rains. The use of currency notes in all but the smallest transaction is again worthy of remark.

17. Dabein has a small bazaar of no importance, and there is only one large District Cess Fund bazaar in the settlement area.

Markets and shops.

Hlègu bazaar is really an index to the state of prosperity of most of the township. As far as general observation can be really reliable, there does not seem to be in and round Hlègu town the strong competition from big shops that prevents figures of bazaar incomes in other areas from being used to make deductions regarding the prosperity of the areas around them. The income from the bazaar stalls has risen steadily from Rs. 5,967 in 1906-07 to Rs. 7,790 in 1913-14, an increase of practically 30 per cent.

The market price of imports has risen about 25 per cent. during that period, but considering the increase in population (about 20 per cent.) that has also to be allowed for, the bazaar certainly does not show any material improvement in the condition of the people.

18. In certain points Hlègu township displays the results of a longer period of prosperity than the newer areas of Nyaunglebin sub-division. On an average the people are better housed,

The standard of comfort.

communications are much better, and villages and roads are better shaded. On the other hand certain new villages have been formed in the south-east of the area by the concentration of cultivating huts, and these villages, composed almost entirely of labourers and poor tenants, are shadeless, with very bad houses, cramped village sites, and a very bad water-supply. It is unfortunately not possible for reasons given in paragraph 16, to draw any general conclusions from the railway traffic figures, so recourse has to be taken to figures of a less general and satisfactory nature. As noted in paragraph 17 the income of the Hlègu bazaar has hardly kept pace with the increase in the market price of exports, and the increase in population, especially when it is borne in mind that what extension in cultivation there has been lies north of Hlègu in an area entirely dependent on the bazaar for its supplies.

On the other hand the increase that there has been has come most noticeably in the clothes and piece goods bazaar and almost entirely from it and the meat bazaar. Also the number of slaughter-houses has increased from four to six since last settlement, and the income from them from Rs. 1,690 to Rs. 4,305 during eleven years of that period. These figures show that in certain lines an increase in average expenditure has been possible, but it is not large and certainly the labouring class has not shared it.

19. In addition to the ordinary figures regarding indebtedness which are contained in Statement 15, endeavour was made in 1913-14 to collect figures which would show the extent of indebtedness on land and the value of the crops on land which was held by persons in debt.

The figures for Tract 4A which was almost all classified during the previous year (1912-13) are very incomplete, but the figures for the other tracts included in the table below are interesting :—

Tract.	Number of persons examined.	Number of persons indebted.	Area held by persons indebted.	Value of outturn per acre of land held by persons indebted.	Amount of indebtedness per acre.	Percentage of debts of old standing to total indebtedness.	Percentage of indebtedness to value of crop.	Percentage of persons indebted to persons examined.
1	2	3	4	5	6	7	8	9
			Acres.	Rs.	Rs.			
1-D	51	31	816	25	14	56	56	60
1-C	76	57	1,531	31	12	53	39	75
1-B	88	70	2,261	32	10	25	31	79
1-A	354	252	9,790	28	10	40	36	74

The following explanations are given regarding the method of collecting the figures. It had been observed that cultivating expenses were a very frequent explanation of indebtedness; and as cultivation is generally done on credit either by borrowing from a capitalist or from a labourer (by deferring his payment till harvest) the figures for indebtedness varied not only according to solvency but according to agricultural custom. Where it was customary to pay transplanting, or reaping, or both, in cash, indebtedness was high. Where these services were paid at harvest in kind they were not included as debts, the figure for indebtedness was therefore low, though the cultivator actually in such cases had a smaller surplus for his own use after discharging his obligations, than the men who paid wages in money borrowed at rates of cash interest.

In recording figures for indebtedness, all debts for labour for planting or reaping the crop of the year were separately entered and these debts have been excluded from the statement above. Such debts really appear in the cost of cultivation.

Debts of the year's borrowing were also recorded separately from debts outstanding from previous years, and the percentage which the old debts form is shown in column 7 of the statement.

Interest due up to the end of harvest has been included in the figure for indebtedness.

Roughly speaking three-fourths of those examined are in debt.

In the largest tract two-fifths of the debt is of old standing.

Taking the figures for indebtedness and dividing them by the area held by all the people examined, which brings them more or less into conformity with the method adopted by Mr. Lowry, it would seem that indebtedness is now very much what it was fifteen years ago. For what are now Tracts 2 and 3 the figure was Rs. 7 per acre and it is now Rs. 8 per acre. The amount of the debt does not appear to be very serious as it would require from 30 to 40 per cent. of the value of a crop to liquidate it. Considering, however, that in the fertile soils the cost of cultivation, including a bare subsistence for the cultivator, is 50 per cent. of the value of the crop, and in poor ones this percentage may rise to 75, those of the debtors who are involved beyond the figure for the average can have little hope of extricating themselves.

The only conclusion that it would be safe to draw from these figures is that agriculture appears to be working on a very small margin of profit.

In an area where the crops, though poor, are secure; if there is, as there can be shown in Hlègu, a perceptible rise in rents and no fall in sale prices of land, it may be assumed that agriculture is solvent.

The figure for indebtedness can therefore only show that the margin of profit must be very small, except in the case of the most fortunate cultivators.

It is noticeable that the new tracts show the highest percentages of debts of more than one year's standing.

20. The rates of interest vary greatly. In the new out-of-the-way areas of the valley tract, they reach 36 or even 48 per cent., while near the railway in the exhausted tract they fall 18 to 24 per cent. Not an uncommon rate of interest is a fixed payment of 30 per cent. payable in March for a season's use of the money—the time of borrowing being immaterial. *Sabape* rates are really uncommon for men who own or rent land, and the terms are much better than in Nyaunglebin, the rates of interest working out between 50 and 60 per cent., instead of from 80 per cent., upwards

21. The usual causes for borrowing are given, and expenses of cultivation are at any rate the occasions of most of it. Security is generally personal and a few mortgages on land are admitted. There are no co-operative credit societies in the township. The areas

in the valley tract, where societies are much wanted on account of the high rates of interest current, and where they could probably be formed without difficulty or financial risk, are difficult of access.

It is hard to find an opening for societies of the ordinary rural type near the railway, where landowners hold large areas and current rates of interest are nearly as low as a society's rates to its members.

CHAPTER III.—AGRICULTURE.

22. The only crop of any importance is rice, and there is very little variety in the methods of cultivation employed. The plough is used for sandy soils, generally the *shan* one with a moveable share; but, especially in the exhausted and laterite tracts, care is taken that the furrow is shallow as the cultivators say that the soil below the top layer is infertile, and if turned up would yield no crop.

Round Hlègu, where cultivation is done with care, two sizes of plough are in use, a very small one for clayey soils and a deeper-going one for sandy soils.

The harrow is generally a six or seven toothed one, and eight *sats* is considered sufficient over most of the area.

The *setton* is not invariably used, some of the poorer soils grow so little grass that this instrument is apparently not required. Most of the area does not seem to repay planting, and broad casting seed is the common way of cultivation.

The distinguishing feature of much of the cultivation round Hlègu is intensity of cultivation, and the big landowners there show resource and energy in some cases in keeping up the outturn of their land. Manure is carted from cattle pens, dairy stables and even from grazing-grounds. Sand is sometimes taken from the higher ground and spread on the lower fields. This serves the double purpose of lowering the high ground, and breaking up the hard clay of the low lands by mixing it with sand which seems to have a very good effect on the crop-bearing capacities of the land. The change is probably mechanical rather than chemical.

On the other hand the area round Dabein and Ledaunggan is distinguished by under-cultivation. Some lands are frequently fallowed to the detriment of the *kasins*: 15 acres is ploughed per yoke (*vide* Statement 12), one ploughman sometimes works two yoke of cattle and no doubt does not work so well because he has to cover too large an area. But it would be rash to assume that this land would repay a greater expenditure on it, the matter is one for experiment and demonstration by the Agricultural Department.

32. There are 30,552 acres of reserved grazing-grounds in the township, and amount of damage done by them is alleged to be very great, and it is difficult to offer any explanation of this belief which is prevalent except that the soil being poor and the plants naturally weak, the latter succumb more readily to the attacks of pests than would healthier and stronger plants. Russell's vipers are rare, but cobras are common though not so numerous as in Kawa. In the valley tract wild animals do a little damage, but anthrax among the wild elephants in 1912-13 and 1913-14 caused them to move away from the hills round this tract. In this area tigers cause the loss of a number of cattle each year.

24. The labour supply is ample except for reaping, and there seems to have been a shortage of natives of India for the last two years.

In this connection the figures for coolie immigration into Rangoon (emigration being deducted) for the last three years are quoted below. The figures were kindly supplied by the Assistant Collector of Customs :—

Month.	From	1911.	1912.	1913.
1	2	3	4	5
October	Bengal ..	5,443	2,480	3,670
	Madras ...	10,759 16,202	4,888 7,368	6,692 10,362
November	Bengal ...	5,207	4,490	4,589
	Madras ...	43,218 48,425	16,531 21,021	26,148 30,737
December	Bengal .	6,468	5,710	11,943
	Madras ...	9,469 15,937	16,218 21,928	18,488 30,431
Total	....	80,564	50,317	71,530

The shortage was most marked in 1912, but it also looks as if immigrants obtained employment in India till the end of November and only came over for work in the mills. The reduction in the number that reached Burma by the end of November, i.e., in time for the reaping season is very noticeable. Round Dabein wages for reaping were being paid in cash last year and rose to Rs. 1-4-0 a day for a native of India and Rs. 1-8-0 for a Burman. It is said that in Madras villages from which a supply of labour for reaping was annually drawn are now deserted, the inhabitants having migrated in a body owing to the wants of rubber plantations and lands which have come under irrigation.

25. Round Hlègu town the wages obtainable for agricultural labour are very low: only 42 baskets are paid for a season's ploughing, and only 45 baskets for reaping and threshing. Elsewhere the average is a little higher, but wages are noticeably lower than in Nyaunglebin.

26. About every grade of soil is represented in the settlement area, from the most fertile land in the north corner of the valley tract, where the streams still inundate the fields and bring 2 little silt to them, down to the exhausted and laterite-impregnated soils of most of the township. In the large grazing-grounds on the north-west, there is a particularly infertile soil which seems to be slightly alkaline from its appearance, and on it grows only a bitter grass which, though eaten by cattle possesses very little nourishing value according to what Burmans say. The distinguishing feature of the soil is the occurrence in it of laterite of which the ridge which runs down the west side of the township is composed.

Laterite is only three or four feet from the surface in parts of the most fertile tract, appears close to the surface round Hlègu town and has no doubt something to do with the infertility of the clay soils round Dabein and Ledaunggan. The soils on the slight ridges and mounds of the higher-lying land have a large percentage of sand, and in the exhausted tract are as good as the better-watered, more clayey soils of the lowest levels, and in some areas particularly round Dabein actually yield a better outturn.

27. The characteristic paddy of the exhausted tract is *lu*, and over the rest of the area the main varieties grown for the market are, *ngakyima*, *ngayabo*, *skityabo*, *tadaungbo*, *letywesin*, and for local consumption, *ngasin*, *sabanet*, *byat*, *ngakywe*.

28. The figures for the cost of cultivation were collected in the way used in revising the settlement of Nyaunglebin subdivision. The value of the cultivator's own labour for the major agricultural operations was included in the inquiry and in the totals, and the figures are shown separately in Statement 12. With the total for cost of labour so obtained is compared the figure for "deduced cost of labour" obtained for each tract. This figure for deduced cost of labour was obtained by taking the average area worked by one yoke of plough cattle in each tract and multiplying it by the average wages obtained by the labourers required to plough, reap and thresh the area one yoke could plough. The figures for agricultural labourer's wages were collected quite independently of the statistics of the cost of cultivation and are the statements of labourers not of their employers.

The table is slightly different from the usual form; the cost of each major operation per acre being shown separately, and all the minor items included in one column. The number of acres ploughed per yoke of cattle is also included in the table, as it has been found that this figure is frequently the main cause of variation in the cost of cultivation from tract to tract both in this area and in Nyaunglebin.

29. The adoption of this system of working out the cost of cultivation was fully discussed in paragraphs 59—66 of the report on the Nyaunglebin subdivision, and it is only necessary to summarise here certain of the conclusions arrived at.

Results.

These are—

(1) The system gives the fairest results comparing different tracts as it does away with differences in cost which arise when no allowance is made for the cultivator's own labour and when the proportion of working owners or tenants who live in one tract or happen to be examined differs from tract to tract.

(2) Wages for the major operations of cultivation vary very little within a tract except according to the skill and experience of the labourer. It is therefore quite fair to credit a cultivator who ploughs with the average skill and the average wages of a ploughman in that tract.

(3) The system rarely gives a suitable figure for the labour a man and his family may give to planting and plucking, but this is not a very material omission, for in most cases this labour is fully occupied in supervising the hired labourers and cooking for them.

(4) Small operations of cultivation, such as petty repairs, drainage, etc., are not separately allowed for: they are included in the seasonal hiring of labour.

(5) A case can be stated in general terms (paragraph 64 of the Nyaunglebin report) to show that the cost of cultivation of the poorest soils is less than that of the most productive, but the extent of the reduction can only be estimated.

(6) The system does not give a suitable figure for assessing third class soils, but neither does any other system which gives even approximately the full cost of cultivation.

30. The figures all over are about Rs. 3 per acre lower than for Nyaunglebin.

The maximum figure obtained is Rs. 19 per acre, which compared with Rs. 22, was the maximum allowance for Nyaunglebin. The difference is even greater than a comparison between the two sets of costs of cultivation show, because the Hlègu figures were obtained by converting the wages paid in produce into money at a price—Rs. 10—higher on an average than that used in Nyaunglebin.

The figure for cost of cattle is as usual somewhat unsatisfactory, but as in Nyaunglebin an all-round allowance of Rs. 3 per acre has been regarded as a suitable figure for this item when finally fixing on an assumed cost.

The figures for 3A are interesting. Karens really have a cost of cultivation, Rs. 2 above that of the Burmans, because they plough better; and one yoke with them covers 10 acres, while with a Burman it covers 12. But without the items of 'own labour' they would show the same cost of cultivation.

31. In the north of the district there is a certain amount of cattle breeding, but it is only sufficient for local requirements. Cattle are imported for the rest of the area. It is unnecessary to repeat the remarks on this subject contained in paragraphs 67—70 of the Nyaunglebin report.

32. There are 30,552 acres of reserved grazing-grounds in the township, and they are almost all situated in Tracts 2 and 3. The soil in the southern parts seems a peculiarly infertile one, and the area has neither good pasture, nor good water, nor particularly good shade. The 'bitter grass' that is found is mentioned in the paragraph regarding soils. In fact only small parts of the area are used for grazing cattle in the dry weather. No crops could be grown on these lands if they were thrown open to cultivation, they are just above the level for paddy cultivation.

33. There were 9,404 bulls and bullocks and 1,430 buffaloes in the township. Including buffalo cows as plough animals this gives one yoke of plough cattle to every 14 acres of occupied land. This figure agrees fairly well with the figures given in Statement 12, considering that the figure for the large tract 4A is 15 acres.

There is very rarely any serious outbreak of cattle disease, and the cattle should be healthy. The reason for their poor appearance in the south of the township is probably insufficient food and too much work.

34. Hlègu township is practically secure over the whole of its area from any serious loss on account of variation in the amount of rainfall. Like most other secure areas it depends for the success of the season on timely ripening showers in late October or early November. 1902-03 is the only year since the first revision settlement that could be called bad (12-anna crop): 1903-04, 1905-06, 1912-13 were good years (15-anna crop), and the remaining years were fair, that is they yielded almost 14-anna crops. The weak plants in the exhausted soils suffer more from slightly adverse conditions than crops in richer areas, and what is still called a "full crop" is probably almost never obtained all over the area.

35. The problem of dealing with the area that is yearly left fallow is a serious one in its agricultural and economic aspects as well as from the revenue point of view.

The attitude of Government has been until recent years that fallows should pay full rates, but under Rule 77 a notification has been issued allowing fallow rates to be assessed in a certain area (which roughly coincides with Tract 4) on lands left uncultivated up to one-sixth of the holdings held by one person in any one *kwin*.

At first sight it seemed that there was much to be said for allowing a fallow rate on any land which had been for four years continuously cultivated without regard to the extent of the area or the proportion it bore to the whole holding or holdings of the owner. The soil was obviously poor and exhausted, the revenue demand was fairly high, but not above one-third of the rent, and presumably the land was only fallowed in the expectation of improving it.

After further experience of the area, however, there seemed to be other material considerations. The crop of grasses produced by these exhausted soils when left fallow is miserably poor both in quantity and quality. The benefits of fallowing did not come mainly from green manuring by the growth of a season's grass on the land, but from the use of the fallow areas as grazing-grounds by the cattle of the neighbourhood. Statement 1 shows that there are only 520 acres of reserved grazing-ground in Tract 4 with an occupied area of 47,625 acres. Clearly if the area fallowed were greatly increased the number of plough cattle would decrease and the area they grazed on, being much larger, would receive less benefit per acre. At present the actual area under fallows probably amounts to about one-ninth or one-eighth.

Secondly, fallowing is of questionable permanent benefit. *Kasins* are badly damaged during the fallow years, and are only patched up when the land is worked in the following year. No doubt for two years after fallowing the outturn is considerably above what was formerly obtained but the land seems to relapse very quickly and to require another rest very soon. This seemed certainly in some cases to be due to defective *kasins*.

The impression was formed that once a holding began to be fallowed it required this treatment periodically, while other holdings, which it was hard to distinguish from it in natural productivity, remained continuously under cultivation year after year. This would mean that all fallowing is unnecessary; and as it is probably correct to assume that with the limited resources in knowledge and capital at the disposal of the landowners the existing system is financially as sound as any that could be evolved, there is probably something wrong with this impression. But it must be said that there certainly were found in some *kwins* outlaying holdings, generally owned by absentee natives of India, which were very frequently fallowed and certainly did not look as if they benefitted by it.

One objection to the present system is that it is frequently not easy to fallow only one-sixth of a holding. It may make the cultivated area an inconvenient size to work, or the fallow area too small for grazing on. The big landowner would prefer to be allowed to fallow one-sixth of the total area held by him, but this would be a much more sweeping arrangement, would be difficult to apply in practice, and would probably cause a large increase in the fallowed area, so the change though much can be urged in its favour, is not advocated.

If the Agricultural Department took up land in this exhausted tract, it would very possibly discover some means of increasing greatly the productivity of the soil, and could demonstrate its methods for several years.

The landowners are very much alive to the difficulties of their present position, and any experiments or demonstrations would be closely watched. Even if the scheme required considerable capital and the landowners could not furnish it, it is probable that they would in such circumstances accept co-operative methods in order to get command of the necessary resources.

CHAPTER IV.—LAND TENURES AND TENANCIES.

36. The method described in paragraph 73 of the Nyaunglebin report was again used to ascertain the average area of the paddy land held by the landowners in the revision area. The prevalence of large landowners and the proximity of the township to Rangoon, Pegu and Kawa township made the identification of all the lands held by many landowners impossible, and the figures given below do not cover the whole area.

They may be taken however as giving a fairly accurate view of the lands held by the landowners resident in the township and especially of the big landowners living in the towns of Dabein, Ledaunggan and Hlègu. The figures concern 1,682 landowners holding 66,017 acres, 828 acres held by 333 owners each with less than 5 acres have been excluded from the above totals.

The statistics are for 1912-13 in the case of Tract 4 and for the settlement year (1913-14) in the rest of the area.

The land held by each landowner was grouped into five classes:—

- (1) holdings under 5 acres (excluded);
- (2) holdings of 5 acres and upwards but under 21 acres;
- (3) holdings of 21 acres and upwards but under 41 acres;
- (4) holdings of 41 acres and upwards but under 100 acres;
- (5) holdings of 100 acres and over.

The average area held by a landowner is 39 acres. Seventy per cent. of the area is composed of holdings of the second class, 18 per cent. is composed of holdings of the 3rd class, 22 per cent. is composed of the 4th class and 43 per cent. of the 5th class.

These figures show how the land has passed into the possession of comparatively large landowners, 65 per cent. of the area is held by men who cannot be described as small farmers; but they do not really give full value to the concentration that has gone on. The landowners of Dahein and Hlègu and to a lesser extent of Ledaunggan are composed of a comparatively small number of families and not uncommonly more than one member of a family is a large landowner. All the small holdings are concentrated at the north of the township and all the largest ones at the south of it. This is shown by giving the average area held by a landowner tract by tract beginning from the north :—

Tract 1	...	...	...	15 acres.
Tract 2	...	...	...	23 acres.
Tract 3	...	...	...	32 acres.
Tract 4	...	...	...	116 acres.

In Tract 4, 68 landowners with over 100 acres each, held land averaging 303 acres each, and in Tract 3 in the same class 39 landowners held land averaging 171 acres each.

The reason for this concentration of land into a few hands is partly to be found in the low productivity of the soil. The average rent obtained per acre in Tract 4 is Rs. 6.16 and the average revenue demand is Rs. 2.09, that is to say the landowner's profit is only Rs. 4 per acre. In Tract 3 the average rent is Rs. 9.42 and the revenue demand is Rs. 2.67 per acre, so that the landowner's profit is four annas under Rs. 7 per acre. The owner with 300 acres in the southern tract would have practically the same annual income (Rs. 1,200) as the owner of 170 acres in the other (Rs. 1,150). These men are certainly not as well off as the mere citation of the size of their estates would lead one to expect.

In the 4th class (41 to 100 acres) the 111 owners of Tract 3 with an average of 61 acres each form a much more prosperous body than the corresponding class in Tract 4 composed of 89 owners with an average of 65 acres each.

37. Statement 16 gives 49,639 acres as the area rented out at true rents, and the figure for 1912-14 in Statement 5 gives 52,456 as the total area rented out.

Accepting the latter figure the rented area amounts to just under 44 per cent. of the total occupied area. This is remarkably similar to the figure of 45 per cent. which was obtained for Nyaunglebin subdivision. For the area that was revised in 1898-99, 32 per cent. was rented, and for almost exactly the same area in 1913-14, 45 per cent. is the figure.

During the period between the original and the first revision settlement the proportion of land worked by tenants grew very rapidly.

In Tracts 3 and 4 money invested in land yields about 18 per cent. less revenue, but the present revenue demand is a more serious factor in the profits on land than it was in Nyaunglebin, and the net profits (deducting revenue) go as low as 12 per cent. in Tract 4, the average size of a tenant's holding is just over 27 acres, but the figure for Tract 4 is no less than 40 acres.

38. The figures in the above paragraph certainly seem satisfactory, and it is remarkable that the percentage of rented to occupied area should be the same for old cultivation like Hlègu and comparatively new land like Nyaunglebin. But the truth is that the tenants as a class are not in nearly so prosperous a state as those of the northern subdivision, neither are the landowners, but as far as the relative strength of the two sides is concerned it is difficult to come to any conclusion. Landowners alleged that frequently rents were not paid or only partly paid, and tenants complained that rents were being constantly raised; neither complaint was borne out well by investigation. The Settlement Party recorded both nominal rents and the amount the tenants said they paid, and these figures did not show that payments differed materially from the demand, and almost no very recent enhancements of rent were found. In Hlègu town the landowners alleged that during the last few years rents had been reduced, but no sufficient proof of this allegation was given, and the figures in the succeeding paragraph show that it was probably not correct.

39. Statement 5 shows that since the first revision settlement there has been a distinct but not very great rise in rents. The rise is all over about two baskets per acre ; but the figures show unsteady movements and should not perhaps be taken as sufficiently accurate for close deduction. Still the increase in rent, being from 20 to 25 per cent. has probably swallowed up the increase in the money value of the fraction (say one-third) of his crop which the tenant has to sell. This means that the tenant has not really improved his buying powers, and the landowner is in a sufficiently strong position to get from him the increase in profits which comes with a rising market.

40. In the exhausted tract and round Hlègu town, specially in the first-mentioned area, it is quite common for rent to be fixed at acre rates for the area actually worked ; the most common rate is seven baskets per acre, and the tax ticket is taken as a means of deciding the area on which rent is due. The only other method is the one usual elsewhere, this is fixed produce rents. Cash rents are very rare, almost unknown. Naturally rents are pitched low in and near the immature tract ; in the other tracts about one-half of them are over 30 and under 40 per cent. of the produce. The tendency is to quote rent as one-third of a maximum crop which would come to about 40 per cent. of a normal one, but the proportion taken is rather higher in Tract 4. The pitch of rents is a difficult question, as it is quite probable that the group of highest rents in a tract represents simply the cases in which outturns have been understated.

40. In the exhausted tract and round Hlègu town, specially in the first worked their land for two years 21 per cent. ; for three years, 14 per cent. ; for four years, 4 per cent. ; and for five years or more, 11 per cent. These figures show an average duration slightly longer than in Nyaunglebin, the only noticeable difference is that in Nyaunglebin 60 per cent. of the tenants had held their land for one year only.

42. Rental values have been worked out and have been used in the same way as was done for Nyaunglebin (paragraph 83 of the Nyaunglebin report).

Rental values.

Tract.	Class 1.		Class 2.		Class 3.		Class 4.	
	Rents, single class holdings.	Assumed rents.	Rents, single class holdings.	Assumed rents.	Rents, single class holdings.	Assumed rents.	Rents, single class holdings.	Assumed rents.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1D ...	...	...	8.08	8	4.75	4.5	..	...
1C ...	11.96	12	7.84	8	4.46	4.5	...	...
2B ...	14.61	14	11.59	11	7.22	7	..	..
3A ...	11.07	11	9.28	9.25	7.01	7	5.71	5.75
4A ...	8.29	8.25	6.78	6.75	5.61	5.5	...	...

It will be seen that the assumed rents do not differ materially from the single soil class rents, especially where there were sufficiently large areas of single soil class holdings to strike an average properly. In fact the single soil class rent might have been adopted as rental values, and the main advantage of using the mixed soil class holdings is to test the uniformity of the soil classification.

43. There has apparently been no very marked movement in the price of land since the first revision settlement.

Sales and sale prices. The Land Records figures are not reliable and as is observed at greater length elsewhere, the level of the work of the supplementary survey staff in this township is very low. It would therefore be rash to make many deductions from the figures given. It may be said however that there has been a noticeable drop in the number of sales per annum since 1908-09, and that the high prices of paddy in recent years have not apparently caused any rise in the price of land in this township. This latter feature of the statement is not a good sign, and supports the pessimistic views of the landowners regarding the decreasing outturns from their land.

44. The same remarks have to be made regarding mortgages as was made in the Nyaunglebin report; the statistics do not evidently contain anything like the actual number of mortgages.

Mortgages. In Statement 15 (indebtedness) 42 people in Tract 4A admitted debts secured by the pledge of their land, the total number of mortgages in the tract according to Statement 7 is only 18.

CHAPTER V.—THE EXPIRING SETTLEMENT.

45. Up to the time of the first settlement the price of rice was very low, beginning at about Rs. 50 per hundred baskets, and the productivity of the land at that time is difficult to estimate. Acre rates were imposed, and were revised from time to time. The rise in the price of grain began about 1870 and it is probable that ten years later when settlements were begun that the taxation was actually in effect less than it had been on an average during the first twenty years of the British occupation.

46. Captain (now Colonel) Parrott carried out the settlement of most of the area under revision in 1882-83 and completed it in the following year, the area that was done in the second year roughly coinciding with what is now Primary Tracts 1 and 2.

The First Settlement. Captain Parrott's division of the area into soil tracts was not very dissimilar to the division now made, but large areas in the north were left without any assumed outturns.

His system of price tracting did not stand the test of time so well, and was entirely changed at the first revision settlement by Mr. Lowry, who divided the area into five price tracts. Allowing for the improvement in communications, and especially for the opening of the Hlègu-Paunggyi road, the lines of Mr. Lowry's price tracting have been retained, the number of tracts being reduced from five to four. What was written more than thirty years ago by Captain Parrott regarding the infertility of the land round Dabein and Ledaunggan applies admirably to-day to that area, and it is evident that conditions have not altered very materially since the first settlement.

47. The present Hlègu township came under revision settlement in 1898-99 and 1899-00. The area up to the Kayein stream and the valley of the Ngamoyeik up to Kalitaw, that is roughly the proposed Primary Tracts 4 and 3 first settled in 1882-83 was done in the former year by Mr. Lowry, and the same officer completed the north part of the township, that is the proposed Primary Tracts 2 and 1 in the following year. The standards finally adopted were 25 baskets for class 1 and 20 baskets for class 2 for the area corresponding to Primary Tract 4, and 35 baskets for class 1 and 25 for class 2 for the rest of the township which was then under revision settlement. There were also some 400 acres for which no soil assumption was made, and a large area of over 8,300 acres in the north corner, which came under

original settlement and for which the outturns assumed were 35 baskets for class 1 land and 25 for class 2.

The prices of paddy that were taken were Rs. 85, Rs. 80, Rs. 75, Rs. 70 and Rs. 65 for the different price tracts.

The highest rate imposed was Rs. 3.50 and the lowest Rs. 1.25. There was practically no enhancement in the area of Hlègu that was revised in 1898.

The enhancement on the northern part amounted to Rs. 9,179 including the area under original settlement, and the enhancement over the whole of the township came to only 6½ per cent.

48. According to Statement 1 the occupied area has arisen from 104,129 acres to 119,711 acres, that is an increase of 15,582 acres or 15 per cent.

Increase in occupied and cropped areas.

The rate of increase has been almost uniform throughout the period. There has been a small increase in the fallowed and exempted area which is, however, not very marked, and the cropped area does not seem to have varied much from year to year.

49. The alteration in the boundaries of the township affects the figures for the number of assesses to capitation-tax for the last years included in Statement 2, but prior to that change there had been a considerable rise in the number of persons assessed which is about equal to the rise of 30 per cent. in the population that took place between the census of 1901 and that of 1911.

Capitation-tax and revenue collection.

The figures for Hlègu township with regard to coercive processes could not be separated; but, as there has been very little use of such processes in the Pegu district, it is safe to say that the revenue demand was easily collected in Hlègu where the rates were very little different in their financial effect from those of the first settlement.

50. The revenue demand on the tracts where expansion was taking place has been low in proportion to the fertility of the soil, and the occupied area has risen from under 4,000 acres to over 9,600 acres. Over the rest of the area the demand has been moderate, and it has certainly not been a factor in putting land out of cultivation.

Influence of the expiring settlement on agriculture.

51. Mr. Lowry took a Rangoon price of Rs. 92, and the average price in Rangoon for the currency of his settlement has been Rs. 109. Statement 4 shows that prices have only once since 1900 gone below his assumed price (Rs. 85) in price tract A. Even though Mr. Lowry's deductions from the Rangoon price were somewhat lower than those now taken, the prices actually obtained in the area have been well in excess of his assumptions.

Actual prices during the settlement and standard prices.

CHAPTER VI.—THE NEW SETTLEMENT

PART I.

52. Since the first revision settlement the price of unhusked rice had gone steadily up; and as the settlements had only been sanctioned for 17 years and a revision Party was working in the north of the Pegu district, the revision of this area was undertaken.

Grounds for a new settlement.

53. Work was carried out on the same lines as in the Nyaunglebin, Hanthawaddy and Insein revision settlements, and the organization and methods of the Party were the same as in the previous years. The work of the Land Records staff was checked in the

Check of Land Records.

field by the soil classifying inspectors and section officers, and copies of the *errata* statements were sent on to the Land Records Office. The compilation of the area statements for the township took very much longer than the Superintendent of Land Records (Mr. Beechey) anticipated, and the statements when completed were not as satisfactory as those of Nyaunglebin had been.

54. Re-classification was done throughout ; the change in the system of tracting and the re-grouping of soil classes account for many of the alterations made, while the newer cultivation in the north had altered considerably in fertility and was ready for complete re-classification. Generally speaking, cultivation was divided into three soil classes instead of two.

Re-classification of soil.
Year adopted as the new settlement year.

55. A little work was done in 1912-13, but most of the township was dealt with in 1913-14 and that year has been taken as the new settlement year.

56. There is not much garden and miscellaneous cultivation, and acre rates will be proposed for these kinds of cultivation. There is no double-cropped land. For the rice cultivation rates by soil classes are proposed, and the lines adopted for Nyaunglebin subdivision have been followed here. For the immature tract one-fifth only of the net produce is taken as the standard, and for the rest of the area, which contains no flooded land, one-fourth is taken as the standard.

Soil and crop rates.

These standards require no special justification and almost all the area falls under the latter standard which is the one prescribed by Government.

PART 2.

57. In the following paragraphs a more detailed description is given of the primary tracts than was included in the sketch of the area contained in Chapter I.

General.

The general lines on which soil classification was carried out are indicated, and the soil classes and the standard outturns adopted for them are dealt with.

58. The immature tract which is the name given to Tract 1 is composed of the valley land of the upper reaches of the Ngamoyeik stream and of its tributaries. This land used to be flooded *kaing* jungle until comparatively recent years, and was occupied by a few Yabeins at a time when the first Burmese settlers came over from the north-west and established themselves on the foot-hills on the west and south of this tract. Since the Ngamoyeik took a deep and permanent bed this area has been rapidly cleared and brought under cultivation. Some of the land is still flooded for short periods when the streams rise, and this reinforces the land with a little fresh silt.

Tract 1.

The soil was divided into three classes. The first class was composed of flat stretches of good soil, a mixture of sand and silt well watered but not liable to serious delay in planting on account of rises in the streams. The second class contained two kinds of soil : one was the land which is liable to serious delay in planting or to damage to seedlings on account of floods in the stream and the other was composed of high ground, more sandy than class 1 and clearly not so productive. Class 3 contained the crest of the ridges and also a very little seriously flooded land and the tongues of paddy land which run up between the small foot-hills.

The standards taken were 45 baskets for class 1, 35 for class 2 and 25 for class 3.

They are fully justified both by the selections and the admitted outturns, and it is probable that the favourable conditions in which the work was done account for this agreement with the standards. The people are less sophisticated than in the plains, and the current revenue demand being very light the prospect of an increase does not disturb them seriously. Consequently there was here and in Tract 2 much less endeavour to influence selectors and reapers and mislead officers than in other parts of the township.

59. The mature tract (No. 2) lies to the south of Tract No. 1 and the villages are older, better-built, well shaded and possess a greater appearance of prosperity. The land is not actually quite as fertile as in the northern tract and in parts traces of the outcrops of laterite which distinguish Tract 3 are to be found, but in the main the tract is a good and prosperous one. Small areas of it that are specially well situated and well-watered yield about as well as the best land in the tract to the north. There were three soil classes in this tract, divided on very much the same lines as in Tract 1, but the standard for class 1 was taken as 42 baskets and not 45, with 35 baskets for class 2 and 25 for class 3. These standards are borne out by the selections for 1913-14 and the admitted outturns.

60. Tract 3 was called the laterite tract, as its distinguishing feature is the outcrop in much of the area of a laterite gravel which renders the soil very infertile.

The main constituent of the surface soil is sand which is found on all high-lying parts. It lies on both sides of the Taukkyan-Pegu road and on the north-east merges into the broken tract of Kawa township.

The soil was also divided into three classes. The first is a class which has retained considerable fertility, and has pockets of very productive soil which were at first classified out into a class with a higher standard of 40 baskets. But the total area did not justify this extra class which was only found in a small portion of the tract.

The soil is a low-lying *thèbôk* (mixture of sand and silt), and 35 baskets were taken as its standard. The second class was composed of low-lying clay soil, a small amount of slightly flooded land and high-lying *thèbôk*. The standard taken was 28 baskets.

The third class was composed of sandy ridges and also of large tracts of exhausted clayey soils which were found in the *kwin*s bordering on Tract 4. The standard taken was 22 baskets.

Into the fourth class fell the land with a laterite sub-soil, and the surface soil might be either clayey or sandy, but would be frequently impregnated with laterite and in such cases yielded very poor crops indeed, and 18 baskets was the standard taken.

The admitted outturns are 6 per cent below what the crop should be according to the above standards but this difference is very slight. The selections for 1913-14 bear out the standards sufficiently well.

61. Tract 4 is called the exhausted tract. It contains the large flat plain of paddy land which lies between the east edge of the laterite ridge and the Pegu river. Its chief characteristic is the hardness and infertility of its soil and it has been noted for its poor outturns from the days of Captain (now Colonel) Parrott's settlement more than thirty years ago, *vide* paragraph 46. The tract contains three soil classes. The first, for which a standard of 28 baskets was taken, is composed mainly of fairly low-lying *thèbôk*. The second, which is a much larger class in area, has a standard of 22 baskets and contains most of the area round Dabein. It has generally a stiff clay soil, sometimes with a little sand in it. The third class, for which the standard is only 18 baskets, is found mainly round Ledaunggan. This soil is remarkably hard, and the marks of the harrowing received during the cultivating season are frequently not washed out by the later rains and can be made out on the ground after the crop has been removed.

This area is notorious all over Burma for its infertility. The standards are low, but are not borne out by the selections for 1913-14 and this point is discussed in the ensuing paragraph.

62. There were 502 crop measurements taken in this township and 471 are included in the statistics. Those for the year 1912-13 in Tracts 2 and 3 were selected, reaped and measured by the supplementary survey staff, and although they were rigorously weeded out

have not given satisfactory figures. One of the results was that in Tract 2 in the succeeding year the selectors of the Party endeavoured to correct this deficiency by selecting fields that were above the average. As was noted in paragraph 59 this tract still contains patches of very good soil with the result that the selections for the second year are nearly as much in excess of the normal as those for the first year are below it.

In Tract 4 the 1912-13 selections were carried out by the field clerks of the Party and give results which have been accepted in preference to those of the following year. The reason of this is partly because in 1913-14 the crop threshed out unexpectedly light, and partly because the big landowners had non warning of the first season's work and were much more alive to the situation in the following year.

63. Outturns were recorded for 43,083 acres or 36 per cent. of the occupied area. All over these are only 5 per cent. below the crop that should have been yielded according to the standards adopted. This figure appears however to be rather better than it is as the northern tract had a very good harvest in 1913-14 and its outturns which were truthfully given (*cf.* para. 58) are actually in excess of the standards.

In the two main tracts (Nos. 3 and 4) the amounts by which the theoretical outturns fall below the admitted are 6 and 7 per cent. and this is quite a moderate discrepancy considering the large area covered by the statistics and that the crop failed to yield according to expectations. So large a body of statistics must contain some under-statements, and the landowners were anxious to convince all members of the Party of the poverty of the soil.

64. The allowance made for dryage was 10 per cent. It is in line with the allowance made in Hanthawaddy and Insein, though a slightly larger figure (12½ per cent.) was taken for Nyaunglebin.

65. From Hlègu township all paddy goes to the Rangoon market *via* the Pazundaung (or Ngamoyeik) stream and the Pegu river. There are several affluents of these waterways which allow *tonkin* and cargo-boats to penetrate a little further into many of the *kwins* during the spring tides. Consequently the bulk of the township, in fact all but the upper part of the Ngamoyeik valley, falls into one price tract (price tract A) with a cost of cartage of Rs. 5. Above Hlègu in the dry weather paddy has to be brought into that centre by cart, and the tracks in this long and narrow valley, especially north of Nyaunggon, are rough and cross broken country. Consequently the cost of transport is high and second, third, and fourth price tracts had to be formed.

The second (price tract B) has Nyaunggon as its centre and the cost of cartage is Rs. 10.

The third (price tract C) has its centre at Paunggyi, and cartage varies from Rs. 20 at the opening of the season to Rs. 12 late in February. Some of the paddy grown close to Paunggyi is stored till the rains, but the *kwins* away from the stream send all their grain by cart to Hlègu before the tracks are closed. Rupees 15 was taken for this tract.

The fourth price tract (price tract D) has its centre at Wagyaung and from this place also some grain goes out in the rains by small boats. Cartage to Hlègu varies from Rs. 28 to Rs. 20, but Rs. 20 has been taken as paddy does not go out early in the dry weather, and in this area (especially from the three *kwins* in the top corner) grain need not always be exported to Hlègu but may be sold to the timber camps in the forest reserves.

66. The limits of the above price tracts were found to coincide fairly closely with the boundaries of the primary tracts, and the amalgamation of the two gave only five assessment tracts, namely, 1D, 1C, 2B, 3A, 4A.

67. The average price according to the *Burma Gazette* for unhusked rice in Rangoon during the first three months of the last twenty years was found to be Rs. 104.45 per hundred baskets of 46 lbs.

As far as could be estimated from measurements and enquiry the average weight of Hlègu paddy was about 49 lbs. per basket. The Rangoon price adopted came to be Rs. 112.28.

From the figures of the journeys of cargo-boats that were recorded it was found that the average cost of measuring, shipping, transporting and delivering 100 baskets of unhusked rice for the Rangoon market was Rs. 6.50. For merchants' profits a further deduction of Rs. 4.78 was made. This figure, as in other settlement reports, is only an estimate, but it is satisfactory in one sense for it is intermediate between the two figures taken for the neighbouring settlements of Hanthawaddy and Insein.

The deduced price of rice was therefore the following :—

Price Tract A	...	...	...	96
" " B	...	...	...	91
" " C	...	...	...	86
" " D	...	...	...	81

PART 3.

68. In the following paragraphs each assessment tract is considered separately and any figures in statistics which have a special bearing on its tax-paying capacity have been mentioned.

The table in paragraph 19 regarding indebtedness is referred to in the figures quoted on that subject. Rupee one per acre has been adopted as a minimum rate.

The prescribed tables are given showing the working out of the proposed rates and giving the standards of comparison.

One-third of the tenant rate has been used (as in Nyaunglebin) as a standard of comparison. There are several observations which apply in more than one instance to the rates that have been selected and they may be mentioned here.

First class rates follow the standards closely except in 1D where the rate first proposed has been altered as an administrative convenience. One-third of the tenant rate is, if anything, slightly below the rates on first class soils; but in the third class one-third tenant rate is much above any rate proposed, or any rate that could be proposed for these classes.

There are a number of reasons for this. Presumably default of payment of rent generally occurs in the poorest holdings, where the landowner keeps up his nominal rent yearly even though he does not get it often. No great stress is laid on this, as the claim that default was prevalent was not made out (*vide* para. 38). There is a strong tendency over most of the area to establish acre rates for rent, and this tends to make rents uniform. As the tenant only pays on the area he works and may select what fields he chooses, he takes those which will yield most whether from natural productivity or recent manuring. So a high rent may be paid for land that is really poor. This is shown in Tract 3A where there is practically no difference between third and fourth class rental values.

Also it must be noted that in a poor area with bad crops and a very narrow margin for profit, the rule which is observed in all settlements to take a safe estimate of outturns affects the figures much more seriously than the same caution applied to a fertile tract with high assumptions. Rental values have also influenced the rates on second class soils, the standard being occasionally slightly exceeded in the rate proposed where one-third of the tenant rate was noticeably above the fraction of the net produce that was the chief standard.

69. Tract 1D contains the area in which extension of cultivation has been greatest in proportion to occupied area. Only 4,297 acres or 28 per cent. of the total area is occupied. Only a sixth of the area is worked by tenants, the landowners have small holdings (average 14 acres) which they work themselves and the standard of comfort is low.

Indebtedness is high, the percentage of old debts being large and the total figure representing more than half the value of the crop, but only 60 per cent. of those examined were found to be in debt. Only one-fifth of the value of the net produce is taken as a standard.

Assessment Tract 1D.

Main kind.	Soil class.	Standard.		Outturn.		Value of outturn.	
		Measure.	Cost of cultivation.	Standard.	Price.	Gross.	Net.
1	2	3	4	5	6	7	8
			Rs.	Bkts.	Rs.	Rs.	Rs.
	1	9-gallon basket.	19	45	81	36'45	17'45
	2	Do.	18	35	81	28'35	10'35
	3	Do.	16	25	81	20'25	4'25

The proposed rates are shown with the standard of comparison in the table below :—

Assessment Tract 1D.

Main kind.	Soil class.	Assessment standards.			Proposed rate.	
		Fifth gross produce.	One third tenant rate.	Half net produce.	One-fifth net produce.	Rate proposed.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs. A.
	1	7'29	.	8'72	3'49	3 0
	2	5'67	2'66	5'17	2'07	2 4
	3	4'05	1'50	2'12	'85	1 4

There are 393 acres of class 1 land, 1,497 acres of class 2 and 2,339 of class 3. The tract contains 26 *kwins*, and in nineteen of them the present rate is Rs. 1-9-0; though the tract is nominally under revision settlement, almost three-quarters of it is new cultivation and really is classified for the first time and is in effect an original settlement. The best solution appeared to be to reduce the theoretical rate of Rs. 3-8-0 on class 1 soil at which the figures were first worked out down to Rs. 3 and to take immediate enhancement of about 100 per cent. and a rate of Rs. 3 only. This also obviated the necessity of intermediate rates in the four *kwins* where the present rate is Rs. 2, and the enhancement on revision could not exceed 50 per cent. Theoretically there should also have been an intermediate rate of Rs. 3-6-0 on these other *kwins* where the present rate is Rs. 2-4-0.

All over it seemed much simpler to take a lower rate, the financial effect of which for so small an area would be negligible. The effect of the new rates is to raise the revenue demand by Rs. 1,440 from Rs. 6,204 to Rs. 7,644 or by 23 per cent. and the incidence per acre will rise from Rs. 1.44 to Rs. 1.77.

70. Tract 1C contains 5,465 acres of occupied land which is 32 per cent. of its total area. The occupied area has doubled since Mr. Lowry's settlement. Under 30 per cent. of the occupied area is worked by tenants and the average holding is 16 acres.

Assessment Tract 1C.

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The figures for indebtedness show, as in Tract 1D, a large percentage of debts of some standing, and three-quarters of those examined were in debt. The standard of living is low, communications are bad and one-fifth of the net produce is taken as the standard.

Assessment Tract 1C.

Main kind.	Soil class.	Standard.		Outturn.		Value of outturn.	
		Measure.	Cost of cultivation.	Standard.	Price.	Gross.	Net.
1	2	3	4	5	6	7	8
			Rs.	Bkts.	Rs.	Rs.	Rs.
R	1	9-gallon basket.	19	45	86	38'70	19'70
	2	Do.	18	35	86	30'10	12'10
	3	Do.	16	25	86	21'50	5'50

The proposed rates with the standards of comparison are shown in the table below :—

Assessment Tract 1C.

Main kind	Soil class.	Assessment standards.			Proposed rate.	
		Fifth gross produce.	One-third tenant rate.	Half net produce.	One-fifth net produce.	Rate proposed.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs. A.
R	1	7'74	4'00	9'85	3'94	4 0
	2	6'02	2'66	6'05	2'42	2 8
	3	4'30	1'50	2'75	1'10	1 8

There are 1,706 acres of class 1 land, 1,944 of class 2, and 1,681 of class 3. There are 16 *kwins* in the tract : in seven of them no intermediate rates will be required. In seven *kwins* where the present rates are Rs. 2-4-0 and Rs. 1-4-0, an intermediate rate of Rs. 3-4-0 will be required on class 1 land for five years. On class 2 land the rate of Rs. 2-8-0 may be immediately levied, as it only exceeds by 2 annas the 50 per cent. enhancement which is permissible. There is no first class land in the *kwins* with the rates Rs. 1-14-0 and Rs. 1-9-0. The financial effect of the intermediate rate will therefore be a reduction of Rs. 528 for a period of five years.

The effect of the new rates will be an enhancement of Rs. 5,138 in a demand of Rs. 9,407 or an increase of 54 per cent. and an intermediate enhancement of 49 per cent. The present demand is low, and the high proportion of good soil is shown by comparing the acres under the different soil classes with those in Tract 1D. The present incidence of land revenue per acre is Rs. 1.72 and the new demand will (after five years) come to Rs. 2.66.

71. Assessment Tract 2B contains 8,372 acres of occupied land, less than 27 per cent. of its total area. The standard of living is higher than in the tracts described in the preceding paragraphs, indebtedness per acre is low, being less than one-third of the average

value of the crop obtained, and the percentage of debt of more than one year's standing to total indebtedness is also small. Only 32 per cent. of the cultivation is in the hands of tenants; the average holding is 23 acres, the tract is a prosperous one and is already paying a fairly high revenue demand.

Assessment Tract 2B.

Main kind.	Soil class.	Standard.		Outturn.		Value of outturn.	
		Measure.	Cost of cultivation.	Standard.	Price.	Gross.	Net.
1	2	3	4	5	6	7	8
R	...	1	Rs. 19	Bkts. 42	Rs. 91	Rs. 38'22	Rs. 19'22
		2	Do. 18	35	91	31'85	13'85
		3	Do. 16	25	91	22'75	6'75

The proposed rates with the standards of comparison are shown below in a table:—

Assessment Tract 2B.

Main kind.	Soil class.	Assessment standards.			Proposed rate.	
		Fifth gross produce.	One-third tenant rate.	Half net produce.	One-fourth net produce.	Rate proposed.
1	2	3	4	5	6	7
R	...	Rs. 7'64	Rs. 4'50	Rs. 9'61	Rs. 4'80	Rs. 4 12
		6'37	3'66	6'92	3'46	3 8
		4'55	2'33	3'37	1'68	1 22

There are 2,147 acres of class 1 land, 3,168 acres of class 2, and 2,640 acres of class 3. There are 34 *kwins* in the tract, but a number of them have no cultivated land; consequently there are only five rates in force, though the tract contains *kwins* to which five sets of rates actually apply.

There are 14 *kwins* in which the present rates are Rs. 3 and Rs. 2, and there will have to be intermediate rates of Rs. 4-8-0 and Rs. 3 on first and second class land. Similarly in the *kwins* in which the rates are at present Rs. 2-12-0 and Rs. 1-12-0 there will be intermediate rates of Rs. 4 and Rs. 3. There will be special rates for the area which is at present paying only Rs. 2-4-0, but most of the land in these *kwins* now falls into class 3. The financial effect of the new rates when fully applied will be to increase the revenue demand by Rs. 6,769 from Rs. 20,180 to Rs. 26,949, which means an increase of 33 per cent.

The incidence per acre will rise from Rs. 2.41 to 3.21.

72. Assessment Tract 3A contains 53,952 acres of occupied land, or 64 per cent. of its total area. The average holding is 32 acres, and the figures for indebtedness are rather heavier than those for Tract 2B.

Forty-three per cent. of the cultivation is in the hands of tenants.
Assessment Tract 3A.

Main kind.	Soil class.	Standard.		Outturn.		Value of outturn.	
		Measure.	Cost of cultivation	Standard.	Price.	Gross.	Net.
1	2	3	4	5	6	7	8
			Rs.	Bkts.	Rs.	Rs.	Rs.
R	1	9-gallon basket.	17	35	96	33'00	16'60
	2	Do.	16	28	96	26'88	10'88
	3	Do.	15	22	96	21'12	6'12
	4	Do.	15	18	96	17'28	2'28

The rates proposed and the standards of comparison are shown in the table below :—

Assessment Tract 3A.

Main kind.	Soil class.	Assessment standards.		Proposed rate.		
		Fifth gross produce	One-third tenant rate.	Half net produce.	One-fourth net produce.	Rate proposed.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs. A
R	1	6'72	3'66	8'30	4'15	4 0
	2	5'37	3'08	5'44	2'72	2 12
	3	4'22	2'33	3'06	1'53	1 12
	4	3'45	1'91	1'14	0'57	1 0

There are 16,631 acres of class 1 land, 16,082 acres of class 2, 13,895 acres of class 3, and 5,032 acres of class 4. The financial effect of the proposed rates is an increase of one per cent. only. The incidence per acre will rise from Rs. 2.67 to Rs. 2.70.

There are 89 *kwins* in the tract and an intermediate rate of Rs. 3-12-0 will be required for the first class land in eight of them in which the rate is at present only Rs. 2-8-0.

73. Assessment Tract 4A contains 47,625 acres of occupied land which amounts to 86 per cent. of the total area.

Assessment Tract 4A.

The assessment of this tract has depended more on the existing rates than on any other factor.

Assessment Tract 4A.

Main kind.	Soil class.	Standard.		Outturn.		Value of outturn.	
		Measure.	Cost of cultivation.	Standard.	Price.	Gross.	Net.
1	2	3	4	5	6	7	8
			Rs.	Bkts.	Rs.	Rs.	Rs.
R	1	9-gallon basket.	15	28	96	26'88	11'88
	2	Do.	15	22	96	21'12	6'12
	3	Do.	15	18	96	17'28	2'28

The proposed rates and the standards of comparison are given below in a table:—

Assessment Tract 4A.

Main kind.	Soil class.	Assessment standards.			Proposed rate.	
		Fifth gross produce.	One-third tenant rate.	Half net produce.	One-fourth net produce.	Rate proposed.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs. A.
R	1	5'37	2'75	5'94	2'97	3 4
	2	4'22	2'25	3'06	1'53	2 0
	3	3'45	1'83	1'14	0'57	1 12

These rates conform to no standard and require special explanation.

As originally worked out they were all four annas lower, and the first class rate was in agreement with the net produce standard and the other rates were influenced by the tenant rate (as explained in paragraph 68). The financial result was a decrease in the revenue demand of Rs. 17,677 or nearly 18 per cent. The rates were even then rather higher, owing to the smaller cost of cultivation, than those for similar outturns in Tract 3A.

Tract 4A is entirely in the hands of large landowners, and 45 per cent. of the land is worked by tenants, and a considerable amount more by agents. In spite of the undoubted poverty of the soil which is shown by the low sale values, and the low figures for rents compared with those for Tracts 2B and 3A there did not seem to be sufficient reason to reduce by so large a figure a revenue demand which had been paid for many years and to which the people were accustomed. The average landowner has a holding that is 116 acres in size. The rates were therefore raised four annas all round, and the new demand will only be Rs. 5,814 or 5.83 per cent. less than the existing demand. The incidence per acre will be reduced from Rs. 2.09 to Rs. 1.97. Even at that figure this tract will be heavily taxed in comparison with the other tracts and very heavily taxed in comparison with Nyaunglebin.

This seems unavoidable, and is perhaps less serious than it would seem. Relatively the man who pays Rs. 2 on a gross outturn of 20 baskets is much more heavily taxed than the man who pays Rs. 5 on 50 baskets; but it is quite probable that the man who pays the seemingly high rate of Rs. 5 per acre does not fully allow for the difference in productivity, and considers himself more heavily taxed than the man who only pays the Rs. 2 per acre.

If these rates are accepted it would be advisable to cancel soil class 4 in Tract 3A and include it at Rs. 1-12-0 in soil class 3. It is really the same as class 3 in Tract 4A. Soil that yields 18 baskets per acre in adjoining tracts should not differ in assessment by as much as 12 annas an acre. Present rates in Tract 4A make it impossible to graduate the assessment accurately from tract to tract, but this discrepancy is big enough to require some adjustment which can only be effected by raising the rate on soil class 4 of Tract 3A.

There are 3,906 acres of class 1 land in this tract, 17,883 acres of class 2, and 25,683 acres of class 3.

PART 4.—Nil.

PART 5.

74. There are only 3,090 acres of garden land in the township and more than three-quarters of it falls within Tract 3A. The gardens are small, of very little importance, and are not sufficient even for the local demand for fruit. Near the Kawa township are some gardens which are of the class which is described in the report on that township, but in the main the gardens are composed of comparatively valuable plantain trees and small fruit trees, guava, mango and jack predominating. There is no reason to propose any change in the existing rate of Rs. 2-8-0 per acre. For the insignificant area of 16 acres under *dami* cultivation, the rate of Rs. 5 an acre is proposed in place of the present rate of Rs. 4. This brings it into conformity with the usual rate on *dami*.

PARTS 6 & 7—Nil.

PART 8.

75. The revenue demand under the new rates will be Rs. 2,88,908 which is in excess of the existing demand by Rs. 9,031 and represents an increase of 3.2 per cent.

Land revenue, new demand. The incidence per acre will be Rs. 2.41 in place of Rs. 2.33 as at present. The incidence per head of the estimated population will be just under Rs. 5 per head.

76. Excluding the insignificant amount of fishery revenue the total revenue demand will be a little under Rs. 6 per head which compares with the total new revenue demand of Rs. 6.45 per head in Nyaunglebin. The present rates of revenue collection are suitable.

77. The financial effect of the settlement is very slight, but it must be remembered that the area dealt with is a particularly small and infertile one. No large increment could be looked for and the revision has merely redistributed the demand. It is a second revision settlement in a deteriorating area and one in which rates have already been put on up to the tax-paying powers of the people. As it is the incidence of the new rates in Nyaunglebin only exceeds that of the proposed Hlègu rates by .74 of a rupee per acre. The land in Nyaunglebin is very much more productive, but it was only undergoing a second settlement, and is further from the Rangoon market.

The great drawback to this settlement has been that the Report came to be written at a time when the whole existing economic situation was being subjected to the strain of a world-wide war. All existing settlements will be tested by the effects of this war and some of the calculations on which they were based may no longer apply to the conditions resulting from it, but they have this advantage that they are completed and in force. This revision is just in process, and in addition the new rates will not be applied until January 1918 for most of the area and January 1919 for the remainder. It might yet be possible to estimate more accurately the position of the cultivator consequent on the war.

The Settlement Officer was on special duty in Rangoon, and it was therefore possible to work out the market rates for 1915 up to nearly the end of March and the figure that resulted was Rs. 94. This figure in itself would not alter materially the calculations for the average Rangoon price, because a year of low prices would be cut out from the beginning of the period taken into account to make room for it. This year may be the beginning of a period of low prices.

In a fully occupied area there is no factor but the market price from which any enhancement may be expected and there is certainly no reason why orders should be passed on this report till 1917.

A much more serious possibility, because less ascertainable, is that economic pressure may alter permanently the present commanding position of the cultivator in the market. Members of the Party working this year in the Pegu district have been questioned, and from their statements and those of millers it is evident that the cultivator has not come well out of the year of stress.

In February and March the differences between Rangoon prices and jungle prices were much larger than the amounts allowed in this report for such differences when working out the deduced price of rice. The circumstances of one abnormal year cannot be applied in any practical manner, and the cultivator may regain his favourable position of seller to competing buyers, but the new conditions will require to be watched.

There are distinct signs that for the near future the paddy market will be more firmly controlled than formerly, and when once a seller has shown economic weakness it is not easy for him to obtain again the same strength and bargaining power. It is, however, a consolation for having to make financial proposals at a time like this to find that no serious alterations in the existing demand are called for or justified by the figures obtained.

CHAPTER VII.—MISCELLANEOUS REMARKS AND SUGGESTIONS.

78. There have been several Superintendents of Land Records in Insein while the Party has been working there and from all of them Assistance from the Land Records Department. assistance has been easily obtained when required. Mr. Ripley has been especially ready and willing to assist the Party.

The revenue surveyors were used in the crop-cutting season of 1912-13 to reap selections over part of the township. Only five selections per surveyor were asked for, but the work did not yield satisfactory results (*vide* paragraph 62).

79. It was surprising to find that the work of the surveyors was much worse than was the case in Nyaunglebin where the pressure of extensions of cultivation had been very serious. It can only be explained by the supposition that the best men found their way to the heaviest charges, and those who were relegated to Hlegu were inferior in education, intelligence and energy. It was also not possible for the Superintendent of Land Records to give enough attention to this area which was only cut off from the Pegu district in 1912.

Matters are now improving, but most of Primary Tract 1 requires a thorough examination, if not a re-survey. There will be a considerable increase in revenue when all the extensions which have not yet been properly surveyed, or have been omitted entirely, have been included in the assessment rolls.

The Settlement Registers for Mr. Lowry's revision settlement could only be produced for those *kwins* which then came under original settlement with the result that Statement 1 is imperfect with regard to "other areas".

The transfer of registers and papers from Pegu to Insein had inevitably caused some confusion in the records, and the alteration in the township boundaries had further complicated matters, so that Statements 2 and 3 have many omissions and also unsatisfactory estimated figures.

The strength of the supplementary survey staff is one inspector and twelve surveyors. Its annual cost including a suitable fraction of the expenditure on the Superintendent's pay, travelling allowance and office is Re. 1.9 per acre. The average size of a revenue surveyor's charge is 9,895 acres.

80. The amount of the expenditure of No. 6 Party that is debitable to this area is Rs. 39,231 which amounts to .32 of a rupee per occupied area or Rs. 124 per square mile.

81. I have again been fortunate in my Assistant Settlement Officers. Mr. A. J. Page, I.C.S., succeeded Mr. J. A. Stewart, I.C.S., and has been of great assistance both in field work and in the office. U Kyaw Zan U and U Shwe Hmaw remained as Assistant Settlement Officers and their hard and conscientious work was of great value. Of the Inspectors U Po Ka retired on pension in December 1913 after long and meritorious service, but has since obtained a deserved temporary appointment in the Agricultural Department. The inspectors mentioned in the Nyaunglebin report did much good work, and of the others Maung Mya Thi did noticeably well and Maung Po Khan and Maung Thi deserve mention for the improvement in their work, the latter's work in soil classification being worthy of mention. The office staff did very well and Maung Aung Ba continued his excellent work as record-keeper.

RANGOON, 12th May 1915.

C. F. GRANT,
Settlement Officer.

Statement 1.—Occupied and other areas at last settlement and at present settlement.

Assessment Tract	1D.			3A.		
Year	1899-00	1913-14	Difference	1899-00	1913-14	Difference.
1	2	3	4	5	6	7
Occupied areas, Non-State	Acres. 1,271	Acres. 4,297	Acres. + 3,026	Acres. 49,722	Acres. 53,952	Acres. + 4,230
Village sites	...	127	...	...	574	...
Religious land	...	20	...	...	177	...
Roads, canals, tanks streams, bunds	...	447	...	...	1,927	...
Waste { Culturable	...	9,536	...	...	7,942	...
Waste { Unculturable	...	340	...	...	15	...
Reserved grazing	...	...	...	19,138	19,014	...
Under water, etc.	...	397	...	...	30	...
Total "Other Areas"	13,893	10,867	...	33,909	29,679	...
Gross Area	15,164	15,164	...	83,631	83,631	...
Percentage of area occupied	8'38	28'34	...	59'45	64'51	...
Assessment Tract	1C.			4A.		
Year	1899-00	1913-14	Difference.	1899-00	1913-14	Difference.
Occupied areas, Non-State	Acres. 2,705	Acres. 5,465	Acres. + 2,760	Acres. 44,723	Acres. 47,625	Acres. + 2,902
Village sites	...	134	...	...	460	...
Religious land	...	6	...	...	37	...
Roads, canals, tanks, streams, bunds	...	540	...	...	1,728	...
Waste { Culturable	...	10,472	...	...	5,004	...
Waste { Unculturable	...	80	...	...	20	...
Reserved grazing	96	97	...	432	520	...
Under water, etc.	...	89	...	...	27	...
Total "Other Areas"	14,178	11,418	...	10,698	7,796	...
Gross Area	16,883	16,883	...	55,421	55,421	...
Percentage of area occupied	16'02	32'36	...	80'09	85'93	...
Assessment Tract	2B.			Total for all Tracts.		
Year	1899-00	1913-14	Difference	1899-00	1913-14.	Difference.
Occupied areas, Non-State	Acres. 5,708	Acres. 8,372	Acres. + 2,664	Acres. 104,129	Acres. 119,711	Acres. + 15,582
Village sites	...	225	...	...	1,520	...
Religious land	...	15	...	...	255	...
Roads, canals, tanks, streams, bunds	...	712	...	...	5,354	...
Waste { Culturable	...	10,853	...	...	43,807	...
Waste { Unculturable	...	23	...	...	478	...
Reserved grazing	10,568	10,921	...	30,254	30,552	...
Under water, etc.	...	185	...	...	728	...
Total "Other Areas"	25,598	27,934	...	98,276	82,694	...
Gross area	31,306	31,306	...	202,405	202,405	...
Percentage of area occupied	18'23	26'74	...	51'35	59'14	...

APPENDICES.

Statement 2.—Land revenue and Capitation tax

1. YEAR	...	...	1899-00	1900-01	1901-02	1902-03	1903-04	1904-05	1905-06
1			2	3	4	5	6	7	8
Area in acres—									
2.	} Net cropped	Matured ...	98,929	101,520	103,480	109,980	104,700	108,600	108,407
3.		Not matured ..	...	...	...	...	...	...	...
4.	Followed and exempt ...		5,200	4,820	3,900	4,800	4,200	5,100	6,100
5.	Total occupied ...		104,129	106,340	107,380	108,480	108,900	110,700	112,507
Land and Tree Revenue—									
6.	Demand	Rs.	242,553	248,840	251,120	255,410	251,690	255,970	270,850
7.	Remissions	Rs.	202	204	215	220	220	220	225
8.	Collections	Rs.	242,351	248,636	250,905	255,190	251,470	255,750	270,625
9.	{ Average collected per acre matured. }		Rs. 2 41	2 42	2 42	2 45	2 49	2 51	2 53
Thathameda and Capitation-tax—									
10.	Number of assesses ..		11,066	11,641	12,121	12,508	12,986	13,466	13,946
11.	Number exemptees ...		985	982	1,128	1,103	1,154	1,178	1,231
12.	Demand	Rs.	40,924	42,994	44,500	46,984	48,880	50,218	50,680
13.	Remissions	Rs.	411	408	356	512	390	335	506
14.	Collections	Rs.	40,513	42,586	44,144	46,472	48,490	49,883	50,174
15.	{ Average collected per head of population }		Rs. 0 80	0 80	0 80	0 90	0 92	0 93	0 92
			(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)
16.	{ (a) Total collections (b) Incidence per acre occupied }		Rs. 2,82,864	2,88,223	2,78,885	2,74,049	2,78,662	2,82,330	2,85,023
Recovery by process—									
Total No. of	17.	Processes issued ..	...	...	...	...	...	...	...
	18.	} Persons	arrested ..	...	...	...	...	...	...
			imprisoned ...	...	...	...	...	...	...
	19.	} Sale of property	moveable ...	...	...	...	...	...	...
			immovable ...	...	...	...	...	...	...
			(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	(a) (b)	
20.	{ (a) Total arrears (b) Total realized }		Rs. ...	...	...	...	...	...	...

demand and collections for 18 years.

1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13	Average for 14 years.
9	10	11	12	13	14	15	16
106,091	108,782	109,964	112,788	112,764	113,851	113,732	107,468
...
5,772	6,072	6,946	5,930	6,304	7,320	6,516	5,634
118,793	114,804	116,910	118,668	119,068	121,171	120,258	112,097
275,586	300,103	305,297	303,738	301,764	309,878	301,747	278,781
240	57	74	499	107	254	595	235
275,296	300,046	305,223	303,239	301,657	310,632	301,252	278,546
2-54	2-75	2-77	2-69	2-67	2-81	2-64	2-58
14,496	14,904	15,087	14,509	14,091	13,148	13,336	13,859
1,312	1,408	1,373	1,491	1,497	1,594	1,459	1,367
53,886	55,160	59,266	57,635	51,034	53,895	54,818	50,701
704	607	505	595	1,110	697	1,200	599
52,182	54,553	58,761	57,103	49,924	53,198	53,558	50,102
0-95	0-90	1-08	0-99	0-80	0-89	0-89	0-88
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
327,426	2-87	351,599	3-08	363,984	3-11	380,387	3-03
351,681	2-95	378,732	3-08	354,780	2-94	328,684	2-69
...	...	...	...	...	344	376	...
...
...
...
...	...	...	...	...	49	56	...
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
...	...	...	...	...	...	7,300	6,686
...	...	...	...	...	...	8,501	8,185

Statement 3.—Areas under various crops from last settlement to present settlement.

Year.	1902-03.	1903-04	1904-05	1905-06	1906-07	1907-08	1908-09	1909-10.	1910-11.	1911-12.	1912-13.	Eleven years' average.
1	2	3	4	5	6	7	8	9	10	11	12	13
Central and Pulses— Winter Rice (Unirrigated)	101,046	101,517	102,384	103,313	104,748	105,173	106,376	109,171	106,908	110,547	110,831	108,519
Orchards—												
Plantains	1,624	1,731	574	878	642	804	848	840	1,053	794	814	903
Cocoanuts	...	...	...	...	...	...	...	...	...	...	...	...
Betel-nuts	...	...	...	...	...	...	...	...	...	...	...	...
Mangoes	...	...	...	...	...	1,894	1,401	1,409	2,646	2,295	2,318	1,948
Others	1,810	1,452	2,142	2,216	2,431	1,361	1,349	1,818	142	77	NH.	1,253
Miscellaneous—												
Onions	...	...	...	...	...	...	...	...	...	...	...	...
Tomatoes	...	...	...	...	...	...	...	...	...	...	...	...
Others (food)	...	...	...	...	...	...	...	...	...	102	94	80
Dani	...	...	...	...	...	...	...	...	...	18	22	4
Others (non-food)	...	...	...	...	...	...	...	...	...	...	...	...
Totals—												
All crops	108,980	104,700	105,600	106,407	108,021	108,732	109,964	112,738	112,764	113,451	113,723	109,185
Double cropped area	NH.	NH.	NH.	NH.	NH.	NH.	NH.	NH.	NH.	NH.	NH.	NH.
Net area cropped	108,980	104,700	105,600	106,407	108,021	108,732	109,964	112,738	112,764	113,451	113,723	109,185

Statement 4.—Wholesale harvest prices of produce from last settlement to present settlement.

Kind of produce, unit of sale and average weight.	Assessment Tract.	AVERAGE PRICES AT TIME OF HARVEST IN THE YEAR.										
		1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04	1904-05
1	2	3	4	5	6	7	8	9	10	11	12	13
Rice in 100 village baskets.	1D	..	..	...	...	..	72	71	69	85	76	87
	1C	...	...	...	..	..	74	74	70	89	75	86
	2B	...	...	...	...	...	83	79	78	94	79	94
	3A	91	86	102	97	95	90	83	81	98	90	100
	4A	96	90	107	99	99	94	88	84	98	94	102
Rice, 100 baskets of 9 gallons, weight 46 lbs.	Rangoon	95	88	105	92	93	94	86	81	102	89	96

Kind of produce, unit of sale and average weight.	AVERAGE PRICES AT TIME OF HARVEST IN THE YEAR.								Average price for twenty years	Average difference between Local Government standards.	Resultant average prices in Government standards.	Average price for assessment.
	1905-06	1906-07	1907-08	1908-09	1909-10	1910-11	1911-12	1912-13				
1	14	15	16	17	18	19	20	21	22	23	24	25
Rice in 100 village baskets.	98	107	114	88	76	101	124	105	91	- 3/4	87	81
	99	109	121	97	82	103	129	119	95	- 3/4	905	86
	97	110	124	99	80	103	129	128	99	- 3/4	94	91
	96	117	130	102	111	105	151	133	101	- 3/4	98	96
	104	119	129	105	100	127	150	140	105	- 3/4	100	96
Rice, 100 baskets of 9 gallons, weight 46 lbs.	102	118	131	101	95	120	150	130	104 45			

Statement 5.—Areas rented in year of last settlement and in every fifth succeeding year.

Assessment Tract.	Years for which statistics shown.			Number of tenants.	Acres rented.	Percentage of occupied area	Rent rate per acre.	
1	2			3	4	5	6	7
							Bkts.	Rs.
1D	1898-99	...	...		..		...	...
	1903-04	...	...	19	161	9	8.34	6.47
	1908-09	..	...	79	860	23	8.29	7.15
	1913-14	.	...	48	857	20	7.44	7.59
1C	1898-99	...	...	6	63	55	8.40	8.24
	1903-04	..	...	42	437	13	10.43	7.36
	1908-09	...	...	92	1,105	25	9.25	9.86
	1913-14	..	...	52	1,609	33	10.87	12.51
2B	1898-99	...	..	29	489	11	8.32	8.05
	1903-04	...	...	68	1,094	17	10.68	7.99
	1908-09	..	...	143	2,399	31	10.26	19.38
	1913-14	...	...	52	2,864	36	11.03	10.28
3A	1898-99	..	...	802	15,360	32	7.23	7.92
	1903-04	..	...	1,010	20,820	40	8.86	8.51
	1908-09	...	..	1,250	26,908	52	9.51	10.28
	1913-14	...	...	795	25,384	49	9.56	10.92
4A	1898-99	...	...	402	14,952	32	4.65	5.65
	1903-04	..	...	326	16,266	35	5.49	5.67
	1908-09	...	...	493	22,915	48	7.54	7.93
	1913-14	...	...	511	21,682	46	6.34	8.24

Statement 6.—Areas sold in year of last settlement and in every fifth succeeding year.

Assessment Tract.	Years for which statistics shown.				Number of sales.	Acres sold.	Percentage of occupied area.	Sale rate per acre.
1	2				3	4	5	6
								Rs.
1D	1898-99	...	...	...	...	...	...	...
	1903-04	...	...	...	14	158	9	22'05
	1908-09	...	...	...	13	144	4	26'78
	1913-14	...	...	...	15	265	6	27'00
1C	1898-99	...	...	...	...	...	...	...
	1903-04	...	...	...	30	263	8	19'72
	1908-09	...	...	...	48	677	16	43'95
	1913-14	...	...	...	16	409	8	46'00
2B	1898-99	...	...	...	7	97	2	15'35
	1903-04	...	...	...	30	345	5	34'87
	1908-09	...	...	...	65	873	11	45'93
	1913-14	...	...	...	19	369	5	13'00
3A	1898-99	...	...	...	218	4,592	10	13'76
	1903-04	...	...	...	217	4,302	9	19'07
	1908-09	...	...	...	190	4,098	8	45'30
	1913-14	...	...	...	94	3,739	7	42'00
4A	1898-99	...	...	...	95	4,534	10	10'71
	1903-04	...	...	...	95	3,905	8	15'01
	1908-09	...	...	...	83	3,254	7	32'43
	1913-14	...	...	...	54	3,848	8	26'00

Statement 7.—Areas mortgaged in year of last settlement and in every fifth succeeding year.

Assessment Tract.	Years for which statistics shown.				Number of mortgages.	Acres mortgaged.	Percentage of occupied area	Mortgage rate per acre.
1	2				3	4	5	6
1D	1898-99	...	...	...	...	...	...
	1903-04	...	...	...	6	76	4	13'40
	1908-09	...	...	...	4	43	1	27'62
	1913-14	...	...	...	3	74	2	26'00
1C	1898-99	...	...	...	2	27	23	18'82
	1903-04	...	...	...	23	313	10	18'10
	1908-09	...	...	...	6	54	1	33'50
	1913-14	...	...	...	4	94	2	15'00
2B	1898-99	...	...	...	24	322	8	14'14
	1903-04	...	...	...	47	619	9	18'04
	1908-09	...	...	...	17	301	4	23'34
	1913-14	...	...	...	10	233	3	25'00
3A	1898-99	...	...	...	353	6,719	14	12'28
	1903-04	...	...	...	387	7,795	16	16'91
	1908-09	...	...	...	111	2,447	5	29'36
	1913-14	...	...	...	34	1,396	3	33'00
4A	1898-99	...	...	...	100	4,218	9	9'54
	1903-04	...	...	...	72	4,172	9	13'98
	1908-09	...	...	...	49	2,719	6	27'80
	1913-14	...	...	...	18	1,080	2	35'00

Statement 8.—Rainfall Recorded from

Station.	Years.	1893.		1894.		1895.		1896.		1897.		1898.		1899.		1900.		1901.		1902.	
	(a) Rainy days. (b) Rainfall.	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Rangoon.	January—March ..	2	..	..	..	1	..	2	1	1	..	..	..	..	..	1	..	1	2	..	..
	April ..	..	10	4	4	4	2	..	..	..	..	2	4	4	2	2	2	1	1	..	..
	May ..	16	17	19	18	13	14	17	10	17	19	19	22	20	23	10	10	19	15	14	14
	June ..	17	11	20	19	20	21	25	19	20	15	22	16	20	16	21	20	22	17	21	17
	July ..	25	26	26	23	26	18	25	18	20	17	27	22	24	15	24	24	25	27	25	24
	August ..	24	16	25	20	24	17	23	28	28	24	29	21	24	27	23	23	24	15	25	21
	September ..	18	18	19	12	18	15	23	21	21	19	17	18	22	18	15	16	17	19	20	15
	October ..	13	9	8	4	1	2	10	9	14	11	6	3	5	2	9	8	19	11	6	4
	November ..	..	..	1	..	2	1	6	3	5	2	..	1	..	..	..	..	..	..	..	..
	December ..	..	..	..	..	1	..	..	1	..	..	..	..	..	..	..	..	..	2	1	..
	Total ..	120	107	123	95	111	93	136	108	127	94	124	110	123	103	105	106	122	100	111	96
Pegu.	January—March ..	1	0.33	..	..	2	0.55	2	0.26	2	0.38	..	..	..	..	..	..	3	0.85	..	..
	April ..	3	0.14	2	4.32	4	3.89	1	0.28	2	1.81	2	1.09	7	3.28	0	0.08	..	..	1	0.10
	May ..	19	21.54	19	16.47	14	7.05	13	16.88	16	14.88	19	15.04	16	10.77	10	12.55	15	12.73	21	28.65
	June ..	20	12.97	6	23.55	21	20.23	27	28.31	17	16.57	23	21.10	21	18.44	27	26.32	21	14.06	22	19.22
	July ..	27	30.25	28	37.97	15	26.49	31	19.52	23	22.50	29	27.52	31	30.58	26	21.57	28	27.22	23	27.99
	August ..	26	25.79	2	30.71	27	27.23	30	23.06	28	26.90	30	31.36	27	29.55	28	29.71	27	34.09	26	18.22
	September ..	21	20.69	23	19.68	17	25.32	24	26.53	18	13.26	19	14.35	26	27.97	17	16.72	19	18.55	18	18.02
	October ..	18	8.61	11	4.21	6	3.40	9	7.40	16	7.83	5	2.74	5	3.29	10	4.80	12	9.04	7	2.1
	November ..	2	0.32	..	..	..	..	1	1.05	3	2.07	..	..	3	1.04	3	1.89	1	0.40	..	..
	December ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	2.72	..
	Total ..	120	125.54	124	126.95	119	110.25	138	122.04	124	116.19	127	114.42	133	140.62	121	112.13	126	123.94	126	108.67

last Settlement to Present Settlement.

1903.		1904.		1905.		1906.		1907.		1908.		1909.		1910.		1911.		1912.		AVERAGE.	
(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)	(a)	(b)
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
...	...	...	...	...	...	...	...	5	4	...	...	2	1	6	4	...	...	...	6	1	1
...	...	2	4	...	...	...	...	1	...	1	8	...	...	5	8	2	1	...	...	2	2
8	5	12	6	8	11	13	16	19	18	19	14	20	22	14	26	18	9	15	10	15	14
23	20	28	19	26	19	18	12	23	16	24	21	21	18	20	14	26	23	22	18	22	18
...	...	27	26	27	30	30	15	20	12	27	19	29	21	21	14	26	23	25	21	24	20
25	22	25	25	23	15	17	10	26	26	28	31	19	12	24	14	26	22	25	20	25	21
20	14	18	14	20	22	22	19	16	16	18	10	22	12	20	17	23	16	21	15	20	15
15	11	6	1	10	6	12	12	13	9	8	4	16	11	11	6	12	11	11	5	10	7
...	...	5	5	1	1	2	2	1	...	9	7	9	5	6	4	...	...	6	5	8	2
...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...
91	72	124	100	115	104	104	86	123	100	124	109	127	102	126	101	128	101	126	100	122	100
1	0.25	...	...	...	0.08	1	0.18	4	4.88	...	...	1	1.15	4	2.08	...	...	5	3.70	1.20	1.01
...	...	7	3.01	...	...	...	...	...	...	4	1.70	...	...	8	2.08	3	1.88	1	0.80	3.00	1.54
12	7.25	13	8.16	12	7.69	9	9.07	18	9.94	10	7.82	18	14.81	13	12.22	15	10.46	15	11.45	14.45	12.47
28	21.78	30	22.24	29	22.21	28	21.37	24	20.81	29	22.26	22	19.10	26	22.29	26	21.25	24	20.17	24.65	22.62
29	22.44	30	23.14	28	22.24	26	24.59	31	25.24	27	22.44	27	22.44	17	10.29	30	24.17	25	24.08	27.22	22.24
31	22.18	30	21.57	29	22.11	28	14.22	30	25.25	29	22.08	25	25.45	26	22.21	28	22.20	28	24.23	27.65	20.47
27	22.07	23	22.18	20	25.88	26	25.24	21	16.44	21	19.22	22	18.22	26	24.72	19	21.76	19	18.26	21.40	20.24
11	9.22	6	5.63	10	5.61	12	6.86	6	14.02	11	9.22	16	10.57	14	6.10	11	17.22	9	5.61	10.00	7.18
8	2.55	5	6.88	...	...	8	0.97	1	0.10	11	5.05	10	8.87	8	1.16	...	...	4	2.18	2.20	1.22
...	...	...	0.05	...	...	...	...	3	0.74	...	...	...	...	...	...	...	...	...	...	0.20	0.07
142	120.24	124	122.26	122	120.76	127	112.60	122	122.20	142	142.22	122	122.72	132	110.11	132	120.75	121	116.43	121.75	122.22

Statement 10.—Crop measurement and fertility assumptions.

Assessment Tract.	Main kind and Soil Class.	Total measurements in year		Total area (acres) reaped in year		Average outturn per acre in year		Average acre outturn.	Acre outturn assumed.	Cultivators' statements.		Outturn at assumed rates.
		1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.			Acres cropped.	Outturn stated.	
1	2	3	4	5	6	7	8	9	10	11	12	13
1D	R-1	...	4	...	1'21	...	52'83	52'83	45	164	45,760	45,500 Difference Nil.
	R-2	...	11	...	3'72	...	39'28	39'28	35	552		
	R-3	...	6	...	2'22	...	28'75	28'25	25	752		
1C	R-1	..	14	..	5'36	...	48'07	48'07	45	502	50,051	47,600 Difference 5 per cent. +
	R-2	...	8	..	3'11	...	38'38	38'38	35	506		
	R-3	..	3	...	'90	...	28'44	28'44	25	292		
2B	R-1	3	13	1'90	5'59	25'17	42'25	33'96	42	808	85,132	87,146 Difference 2 per cent.
	R-2	3	16	1'00	6'85	22'31	3'39	28'85	35	871		
	R-3	..	3	...	1'30	...	28'55	28'55	25	770		
3A	R-1	10	46	4'79	22'19	25'29	35'32	30'30	35	5,577	450,727	480,763 Difference 6 per cent.
	R-2	12	47	6'43	23'53	22'09	26'58	24'33	28	5,103		
	R-3	8	42	3'16	19'85	15'62	20'54	18'08	22	5,470		
	R-4	7	9	4'13	4'74	14'80	16'06	15'43	18	1,608		
4A	R-1	9	21	4'43	10'20	30'11	26'82	28'46	28	1,344	363,726	390,584 Difference 7 per cent.
	R-2	32	37	18'36	18'59	22'46	21'42	21'94	22	6,731		
	R-3	56	51	28'72	28'72	15'80	16'21	16'00	18	12,333		

Statement 11.—Deduced wholesale prices of produce.

Kind of produce and unit of sale.	Assessment Tract.	Average price in Government standards			Deductions.			Prices in Government Standards.				
		1912-13	1913-14.	for 20 years	Cost of carriage.	Merchants' profits.	Total.	Net price deduced for			Average local price.	Assumed price.
								1912-13.	1913-14.	20 years.		
1	2	3	4	5	6	7	8	9	10	11	12	13
Unhusked rice 100 nine-gallon baskets weighing 49 lbs. each.	1D				26 5		31'28	103'22	89'22	81	87	81
	1C				21'5		26'28	108'22	94'22	86	90'5	86
	2B	134'5	120'5	112'28	16'5	4'78	21'28	113'22	99'22	91	94	91
	3A				11'5		16'28	118'22	104'22	96	98	96
	4A				11'3		16 28	118'22	104'22	96	100	96

Statement 12.—Cost of cultivation—Actual and assumed.

Assessment Tract.	Race and status.	Total number of		Deduced cost of labour.	Average cost per acre of							Cost per acre.	
		Cultivators examined.	Acres cropped.		Seed.	Cattle.	Plucking and planting.	Other labour.	Other expenditure.	No. of acre per yoke of plough cattle	Other expenditure.	Average total.	Assumed.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1D	Hired labour	35	335	...	'60	2'43	2'38	6'69	'72	8	...	12'82	19 18 16
	Own labour	...	...	...	...	'28	...	5'81	...	...	...	6'09
1C	Hired labour	35	869	13'22	'78	4'16	2'70	6'03	'52	9	...	14'19	19 18 16
	Own labour	..	..	...	...	'45	...	5'41	...	..	..	5'86
2B	B.—Hired labour.	14	392	12'33	'96	4'42	2'92	7'77	'59	9	...	16'66	19 18 16 ...
	Own labour	...	..	...	...	...	...	5'12	..	..	...	5'12
	K.—Hired labour.	22	626	12'33	'87	3'67	2'40	7'24	'78	9	...	14'96	
	Own labour	...	...	...	..	..	..	3'67	...	..	...	3'67
3A	B.—Hired labour.	84	4,019	10'04	'86	3'09	1'55	7'08	'66	12	...	13'24	17 16 15 15
	Own labour	..	...	..	...	'28	...	2'91	..	...	..	3'19
	K.—Hired labour.	66	2,078	12'7	'82	3 39	1'60	6'36	'83	10	..	13'00	
	Own labour	..	..	..	..	'22	..	4'94	..	..	..	5'16
4A	B.—Hired labour.	84	5,787	9'60	'80	3'35	'71	7'10	'64	15	...	12'60	15 15 15
	Own labour	...	..	..	...	'25	..	1'88	..	..	..	2'13

B.=Burman, K.=Karen.

Statement 13.—Cost of living of agriculturists.

Assessment Tract.				1D.		1C.		2B.		3A.		4A.
Race	...	...	...	Bur- mese.	Kar- ens.	Bur- mese.	Kar- ens.	Bur- mese.	Kar- ens.	Bur- mese.	Kar- ens.	Bur- mese.
Total households examined	...			49	15	26	22	19	35	139	97	158
Average number in household.	{ Adults	...		3	2	4	3	4	3	4	3	3
		Children	...	3	3	2	2	2	3	2	2	3
Average area	{ Cultivated	...		18	12	24	21	25	25	45	26	60
		Let	...	1	1	1	1	3	2	1	1	...
Principal crops grown				R	R	R	R	R	R	R	R	R
Average nett income.	{ Agricultural	...		567	340	945	895	829	135	972	742	1,079
		Other sources	...	10	5	6	...	33	5	9	3	11
Kind of grain in common use				R	R	R	R	R	R	R	R	R
Average grain provision in pounds				4,074	3,850	5,442	4,875	6,158	6,150	5,169	5,426	4,812
<i>Average annual cost per household of.</i>												
Food grains	...	...	...	81	77	109	98	123	123	103	109	96
Other food	...	...	...	55	32	89	64	89	89	87	72	79
Tobacco and betel	...	...	...	17	15	29	24	34	36	30	27	30
Household requisites	...	...	...	10	8	15	12	20	16	19	16	21
Clothing and bedding	...	...	...	23	27	49	35	43	45	29	23	23
Construction and repairs	...	...	...	8	...	13	19	13	13	11	9	12
Festivals and charity	...	...	...	20	10	28	14	25	21	25	13	29
Taxes and miscellaneous	...	...	...	9	6	17	10	20	18	18	14	23
Total cost per household	...			223	175	349	276	367	361	322	283	313
Incident of cost per	{ head	...		37	34	58	55	61	57	54	50	54
		acre of land	...	12	13	14	13	14	13	7	10	5

Statement 14.—Retail prices in year of Settlement.

Articles.			Prices recorded in 1913-14 for Hlègu township (March).	
Name.	Variety.	Quantity.	Hlègu.	Dabein.
I	2	3	4	5
I.—Food.			Rs. A. P.	Rs. A. P.
A.—Grains.				
Rice (husked)	Ordinary	1 bkt. = 73 lbs.	3 8 0	4 0 0
Millet do.	Do.	Do. = 71	1 0 0	1 0 0
Maize in cobs	Do.	Do.		
B.—Fish.				
Fresh Fish	Ordinary	1 viss = 3'6 lbs.	1 4 0	1 4 0
Dried do.	Do.	Do.	1 8 0	1 8 0
Salt do.	Do.	Do.	1 0 0	0 10 0
Ngapi	Do.	Do.	0 8 0	0 8 0
Dried prawns	Do.	Do.	1 8 0	1 4 0
C.—Flesh.				
Pork	Ordinary	1 viss = 3'6 lbs.	1 4 0	1 8 0
Fowl	Do.	Do.	1 4 0	1 0 0
D.—Vegetables.				
Beans		1 bkt. = 67 lbs.	0 4 0	4 0 0
Brinjals			1 8 0	3 2 0
Ground-nuts	In shell	100 baskets = 26 lbs.	1 8 0	2 0 0
Pumpkins		100	2 8 0	9 4 0
Potatoes		1 viss = 3'6 lbs.	0 4 0	0 5 0
Tomatoes		1 viss = lbs.	0 2 0	0 2 0
E.—Fruit.				
Cocoanuts		One	0 3 0	0 2 0
Limes	Bitter	One hundred	3 0 0	...
Mangoes	Green	Do	0 12 0	0 8 0
Plantains	Ordinary	One comb	0 3 0	0 2 0
F.—Oil, etc.				
Cooking oil		1 viss = 3'6 lbs.	1 4 0	1 4 0
Chillies	Dried	Do.	2 8 0	1 12 0
Jaggery		Do.	0 5 0	0 10 0
Salt		Do.	0 2 0	0 2 0
II.—Betel and tobacco.				
Betel-nut		1 viss = 3'6 lbs.	0 14 0	1 0 0
Betel-leaf		Do.	0 12 0	1 0 0
Tobacco-leaf		Do.	1 0 0	1 8 0
Cheroot-dust		1 basket	1 0 0	1 0 0
do. wrappers		1 viss = 3'6 lbs.	1 4 0	3 0 0
III.—Lighting and fuel.				
Kerosene-oil		Per gallon tin	2 14 0	3 0 0
Earth-oil		1 viss = 3'6 lbs.	0 4 0	0 4 0
Firewood		100 billets	7 0 0	14 0 0
IV.—Clothing.				
Waist-cloths	Burmese cloth.	One	0 8 0	0 8 0
	Imported cotton.	Do.	1 8 0	1 8 0
Jackets	Men's cotton	Do.	1 0 0	1 8 0
Silk-kerchiefs		Do.	1 4 0	1 4 0
V.—Household requisites.				
Cooking-pots	Earthen	One	0 2 0	0 2 0
Water-pots	Do.	Do.	0 2 0	0 2 0

Statement 15.—Agricultural

Assessment Tract	1D. Burmese.			1C. Burmese.			1C. Karen.			
A=Number of debtors	{	A	B	C	A	B	C	A	B	C
B=Average debt										
C=Rates of interest										
I		2	3	4	5	6	7	8	9	10
AMOUNTS BORROWED.										
Cash.										
Rs. 900 and over	1	800	30	...	...	...
Rs. 899 to Rs. 600		1	600	21	1	600	36	...	...	...
Rs. 599 to Rs. 300		4	300	36	4	350	36	...	...	...
Rs. 299 to Rs. 150		6	172	36	6	188	48	...	...	...
Rs. 150 and under		11	78	48	10	94	30	4	68	36
Total and average		22	169	...	22	221	.	4	68	...
REPAYABLE.										
Principal and interest in cash* ..		20	185	...	20	227	...	3	85	...
Principal in cash; interest in kind	
Principal and interest in kind ..		2	11	...	2	165	...	1	18	...
RATES OF CASH INTEREST.										
48 per cent. and over		6	83	...	5	110	...	...	...	...
30 to 47 per cent.		6	196	...	8	231	..	3	85	...
24 to 35 per cent.		5	216	.	5	324	...	...	...	...
18 to 23 per cent.		1	600	..	1	400	...	...	...	...
Under 18 per cent.
No interest		2	170	...	1	120	...	...	...	...
SECURITY.										
Personal		19	141	36	17	167	36	4	68	36
Land		3	347	21	3	600	30	...	.	...
Moveables	2	110	30	.	.	...
Crops; loan repayable in cash	
Crops; loan repayable in kind	
UTILISATION OF CASH LOANS.										
Purchase of land	1	130	36
Improvement of land
Purchase of cattle		5	138	24	3	160	30	...	...	...
Expenses of cultivation		10	113	36	14	165	36	2	71	36
Household expenses		5	62	30	9	87	36	...	...	...
Sickness
Litigation		1	140	48	...	.	...	...	...	...
Ceremonies
Other reasons		5	290	36	5	260	36	..	..	...
REPAYMENTS IN KIND.										
— Kinds of produce		Rice.			Rice.			Rice.		
Quantity		Village baskets.			Village baskets.			Village baskets.		
Principal and interest—										
Average period of loan		7 months.			7 months.			7 months.		
Value of crop at time of loan		65			59			60		
Value of crop at harvest		81			86			86		
Deducted interest		34			53			51		

Indebtedness during Settlement.

2B. Burmese.			2B. Karens.			3A. Burmese.			3A Karens.			4A Burmese.		
A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	1,600	24	2	1,500	30	39	1,990	24	1	1,500	36	61	2,412	18
1	800	.	1	650	30	18	654	36	2	600	36	22	713	19
...	...	...	7	393	36	72	392	36	19	393	36	97	381	18
6	203	36	10	186	36	83	193	36	19	197	36	88	196	36
26	54	36	45	63	36	151	82	36	35	80	36	122	76	36
34	148	.	71	172	.	363	402	.	76	220	.	390	580	..
30	139	.	70	173	...	356	409	...	74	226	..	375	601	...
1	800	..	..	...	..	.	..	...	...	...	...	..	..	...
3	20	.	1	60	...	7	74	.	2	15	.	15	49	.
3	93	.	...	..	...	9	63	..	1	150	...	5	84	...
17	79	.	46	112	..	146	206	.	32	231	...	75	178	...
9	268	...	16	360	..	136	424	..	35	214	...	131	396	...
...	...	...	...	..	.	51	989	...	2	350	.	113	804	...
1	...	...	2	250	...	5	980	..	1	400	.	22	2,858	...
1	125	..	6	119	...	9	201	...	3	183	.	29	204	...
28	101	36	65	171	36	282	373	24	69	189	36	298	494	18
2	900	24	4	200	30	50	908	36	5	600	36	42	1,554	18
4	101	36	2	100	36	51	267	36	2	350	18	10	2,15	30
...
...
...	...	...	6	667	30	21	1,481	24	5	248	30	30	1,914	8
...	...	...	...	..	...	...	..	...	1	400	24	...	..	..
7	126	36	20	106	30	155	283	36	27	155	30	105	426	18
28	70	36	50	104	36	193	170	36	48	108	36	246	264	18
...	...	...	2	100	30	133	119	36	28	97	36	31	208	24
...
...	...	...	...	..	...	1	800	24	...	..	.	2	875	17
...	...	...	...	...	...	11	500	36	3	62	36	7	487	18
2	1,100	30	4	163	...	25	640	36	7	402	24	8	1,150	18
Rice. Village baskets.			Rice. Village baskets.			Rice. Village baskets.			Rice. Village baskets.			Rice. Village baskets.		
7 months. 60 91 58			7 months. 60 91 58			7 months. 67 96 51			7 months. 60 96 65			7 months. 67 96 51		

Statement 16.—Rental values of

Assessment Tract			1D.					1C.					
Kind of tenancy.	Single or mixed soil class holdings.	Soil class.	No. of tenants.	Acres rented or cropped.	Average acre rent according to		A	No. of tenants.	Acres rented or cropped.	Average acre rent according to		A	
					State-ments.	As-sumed out-turn.				State-ments.	As-sumed out-turn.		
1	2	3	4	5	6	7	8	9	10	11	12	13	
Fixed Produce	Single	1	...	...	...	...	...	14	218	11'96	...	...
		2	11	97	8'08	..	...	12	129	7'84	...	...
		3	12	103	4'75	..	...	8	71	4'46	...	...
		4	..	..	...	..	..	...	..	..	...	..
	Mixed	1	40	68	6'54	...	...	77	400	8'99	...	...
		2		245		...	...		511		...	...
		3-4		201		...	...		271		...	...
	Totals and A= Percentage total rented area			63	714	17	111	1,600	29
	Ex-proprietary tenants			8	91	...	..	10	136	...	...	...
	Years worked by same tenants			1	2	3	4	5 & over	1	2	3	4	5 & over
Duration of tenancies.	No. of Tenants		35	14	4	1	9	57	24	12	8	10	
	Acres rented		409	161	35	11	98	741	359	216	108	176	
Fractions of produce paid as rent			Under 30%	30—39%	40—49%	50% and above	...	Under 30%	30—39%	40—49%	50% and above	...	
Fractional tenancies.	No. of tenants		...	45	14	4	71	30	9	1	...
	Acres rented		...	488	168	58	984	475	127	14	...

Rice land during settlement.

2B.					3A.					4A.				
No. of tenants.	Acres rented or cropped.	Average acre rent according to		A	No. of tenants.	Acres rented or cropped.	Average acre rent according to		A	No. of tenants.	Acres rented or cropped.	Average acre rent according to		A
		State-ments.	As-sumed out-turn.				State-ments.	As-sumed out-turn.				State-ments.	As-sumed out-turn.	
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
4	85	14'61	..		89	1,595	11'07	...	...	30	707	8'29	..	...
6	69	11'59			74	1,401	9'28	...	..	94	2,990	6'78	...	...
20	182	7'22			108	2,795	7'01	..	...	34	1,243	5'61	...	...
...	...	..	...	...	28	516	5'71	...	...	...	...	...	...	...
110	885 956 510	11'05			725	6,323 5,978 3,762 1,035	9'42	...	...	327	150 1,758 6,343 8,042	6'16	...	...
140	2,687	...	..	32	1,024	23,405	...		43	485	21,233	...	45	...
5	99		..	..	19	419	..	...	...	19	1,068	...	..	...
1	2	3	4	5 & over.	1	2	3	4	5 & over.	1	2	3	4	5 & over.
73	32	18	6	11	471	221	170	43	119	271	96	45	23	50
1,416	507	365	93	306	9,764	5,172	4,061	1,075	3,333	10,812	4,119	2,217	1,062	3,023
Under 30%	30-39%	40-49%	50% and above	...	Under 30%	30-39%	40-49%	50% and above	...	Under 30%	30-39%	40-49%	50% and above	...
39	73	24	4	...	205	524	271	24	...	94	249	113	29	...
635	1,453	450	150	...	4,617	12,665	5,783	340	...	3,659	10,507	5,464	1,975	...

Statement 17.—Sale value of rice land

Assessment Tract ...		1D.				1C.			
Main Kind ..		Rice.				Rice.			
Single or mixed soil class holdings.	Soil class.	Number of sales.	Acres sold.	Sale value per acre.		Number of sales.	Acres sold.	Sale value per acre.	
				Actual.	Deducted.			Actual.	Deducted.
1	2	3	4	5	6	7	8	9	10
Single Soil Class ...	1	1	11	79	...	5	32	44	...
	2	1	12	37	...	6	47	30	...
	3	13	124	22	...	9	84	15	...
	4	...	...	...	...	...	...	...	...
Mixed Soil Class ...	1	14	24	...	45	28	106	...	49
	2		60	...	35		141	...	38
	3		70	...	25		109	...	27
	4		...	...	...		...	...	...
(a) Totals ...		(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)
(b) Sale value (c) Percentage of occupied area.		20	301	30	7'00	48	519	34	9'50
Assessment Tract ..		1D.				4A.			
Main Kind ..		Garden.				Rice			
Single Soil Class ..	1	...	...	...	...	...	...	...	...
	2	2	40	38	...	...	...	...	...
	3	13	593	30	...	...	...	...	...
	4	5	137	19	...	3	3	27	...
Mixed Soil Class ...	1	44	...	...	...	...	...	...	...
	2		153	...	47	...	...	...	...
	3		1,069	...	37	...	...	...	...
	4		1,769	...	29	...	...	...	...
(a) Totals ...		(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)
(b) Sale value. (c) Percentage of occupied area.		64	3,776	32	7'93	3	3	27	7'07

for three years recorded during settlement.

2B.				3A.			
Rice.				Rice.			
Number of sales.	Acres sold.	Sale value per acre.		Number of sales.	Acres sold.	Sale value per acre.	
		Actual.	Deducted.			Actual.	Deducted.
21	12	13	14	15	16	17	18
...	...	...	.	13	244	53	...
2	21	40	...	18	371	38	...
15	125	21	.	11	277	33	.
...	...	..	...	8	113	16	.
24	176	...	51	108	695		55
	308	...	38		1,026	..	44
	72	...	25		975	.	33
	...	...	...		404	..	27
(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)
41	702	37	8'39	158	4,105	40	7'61
2B.				3A.			
Garden				Garden.			
..
...
...
1	1	50	.	4	16	46	..
...
...
...	...	6"	..	..	..	...	...
...
(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)
1	1	50	'01	4	16	45	03

Statement 18.—Mortgage values of rice land under mortgage during settlement.

Assessment Tract		1D.				1E.				1F.			
Single or mixed soil class holdings.	Soil class.	Number of mortgages.	Acres under mortgage.	Mortgage value per acre.		Number of mortgages.	Acres under mortgage.	Mortgage value per acre.		Number of mortgages.	Acres under mortgage.	Mortgage value per acre.	
				Actual.	Deducted.			Actual.	Deducted.			Actual.	Deducted.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Mortgages with possession.													
Single	1	...	...	...	...	...	...	...	...	...	...	...	...
	2	...	...	...	...	1	16	36	...	3	46	23	...
	3	8	72	12	...	5	54	28	...	9	228	24	...
	4	...	...	...	...	...	...	...	...	8	271	15	...
Mixed	1	...	12	...	35	...	100	...	49	...	242	...	38
	2	...	11	86	...	27	...	116	...	36	...	1,148	26
	3	...	...	66	...	19	...	165	...	24	...	1,690	30
	4	...	...	...	...	...	...	...	...	...	...	...	...
(a) Totals (b) Mortgage value (c) Percentage of occupied area		(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)
		18	286	21	5.24	60	681	36	5.34	81	3,531	28	7.41
Assessment Tract		1C.				1A.				1B.			
Mortgages with possession.	Single	1	1	4	24	...	13	308	52	...	...	...	...
		2	...	...	...	...	15	219	85	...	...	...	...
		3	1	6	6	...	19	456	24	...	...	...	...
		4	...	...	...	...	7	92	16	...	...	...	...
Mixed	...	1	...	96	...	38	...	974	...	38	...	...	...
		2	...	13	101	...	26	...	1,080	...	30	...	...
		3	...	61	...	19	...	998	...	23	...	...	...
		4	...	...	...	...	...	654	...	18	...	...	...
(a) Totals (b) Mortgage value (c) Percentage of occupied area		(a)	(a)	(b)	(c)	(a)	(a)	(b)	(c)	...	...	...	...
		14	286	27	4.79	107	4,651	26	5.62	...	...	...	...

**Statement 19.—Soil classification, revenue rates and demand—present
and proposed.**

Statement 19.—Soil classification, revenue

(a) Assessment Tract		rD.				rC.			
—	Soil class and crop.	Total area.	Assessed area.	Rate.	Demand.	Total area.	Assessed area.	Rate.	Demand.
1	2	3	4	5	6	7	8	9	10
		Acres.	Acres	Rs. A. P.	Rs.	Acres.	Acres.	Rs. A. P.	Rs.
Particulars of present classification, revenue rates and demand thereat in 1913-14.		...	126'34	2 4 0	284'26	...	512'05	2 12 0	1,408'13
			197'07	2 0 0	394'14		704'73	2 4 0	1,585'64
		...	1,508'52	1 9 0	2,357'06	...	122'27	1 14 0	229'25
	Rice	...	2,398'21	1 4 0	2,937'76	...	1,547'14	1 12 0	2,707'49
		..	.	.	...	...	265'81	1 9 0	415'33
		...	.	...	...	...	2,180'65	1 4 0	2,725'82
	
	Garden	..	37'74	2 8 0	94'35	...	134'20	2 8 0	335'50
	Miscellaneous	.	30'82	2 8 0	77'05	...	...	...	...
	Dani	...	...	.	..	...	...	...	...
Totals and Incidences	...	...	4,298'70	1'44	6 204'62	.	5,466'85	1'72	9,407'16
Particulars of proposed classification, revenue rates and demand thereat in 1913-14.	R-1	...	393'18	3 0 0	1,179'54	..	1,706'57	4 0 0	6,826'28
	R-2	...	1,497'50	2 4 0	3,309'37	...	1,944'49	2 8 0	4,861'22
	R-3	...	2,339'46	1 4 0	2,924'33	...	1,681'59	1 8 0	2,522'39
	R-4	...	...	...	...	...	...	...	...
	Garden	...	68'56	2 8 0	171'40	...	134'20	2 8 0	335'50
	Dani	...	...	...	...	...	...	...	...
Totals and Incidences	...	...	4,298'70	1'77	7,644'64	...	5,466'85	2'66	14,545'39
Increase or decrease	Totals	...	...	...	+1,440'02	...	...	...	+5,138'23
	Percentages	...	...	...	+23'20%	...	...	...	+54'62%

rates and demand—present and proposed.

2B.				3A.				4A.			
Total area.	Assessed area.	Rate.	Demand.	Total area.	Assessed area.	Rate.	Demand.	Total area.	Assessed area.	Rate.	Demand.
11	12	13	14	15	16	17	18	19	20	21	22
Acres	Acres.	Rs. A. P.	Rs.	Acres.	Acres.	Rs. A. P.	Rs.	Acres	Acres.	Rs. A. P.	Rs.
..	2,109'70	3 0 0	6,329'10	...	12,784'67	3 8 0	44,746'34	...	173'49	3 0 0	520'47
...	1,443'19	2 12 0	3,968'77	...	4,286'12	3 0 0	12,858'36	...	5,831'94	2 12 0	16,037'83
...	757'73	2 4 0	1,704'89	...	7,665'29	2 12 0	21,079'55	...	40,445'72	2 0 0	80,891'44
...	3,033'24	2 0 0	6,066'48	...	13,561'19	2 8 0	33,902'97	...	1,022'43	1 12 0	1,789'25
...	612'34	1 12 0	1,071'59	...	18'20	2 4 0	40'95	...	...	...	...
...	...	...	...	...	10,613'62	2 0 0	21,227'24	...	...	...	...
...	...	...	...	...	2,712'64	1 12 0	4,747'12	...	...	...	...
...	415'68	2 8 0	1,039'20	...	2,327'91	2 8 0	5,819'77	...	140'52	2 8 0	351'30
...	...	...	...	...	...	...	...	...	3'58	2 8 0	8'95
...	...	...	...	...	35	...	1'40	...	15'45	0 0	61'80
...	8,371'88	2'41	20,180'03	...	53,969'99	2'67	144,423'70	...	47,633'13	29	99,661'04
...	2,147'21	4 12 0	10,199'24	...	16,631'07	4 0 0	66,524'28	...	3,906'82	3 4 0	12,697'16
...	3,168'57	3 8 0	11,089'99	...	16,082'12	2 12 0	44,225'83	...	17,883'00	2 0 0	35,766'00
...	2,640'42	1 12 0	4,620'74	...	13,895'69	1 12 0	24,317'46	...	25,683'76	1 12 0	44,946'58
...	...	...	...	...	5,032'85	1 0 0	5,032'85	...	...	...	...
...	415'68	2 8 0	1,039'20	...	2,327'91	2 8 0	5,819'77	...	144'10	2 0	360'25
...	...	...	...	...	35	5 0 0	1'75	...	15'45	5 0 0	77'25
...	8,371'88	3'21	26,949'17	...	53,969'99	2'70	145,921'94	...	47,633'13	1'97	93,847'24
...	...	...	+5,765'14	...	...	...	+1,498'24	...	...	...	-5,813'80
...	...	...	+33'54%	...	...	...	+1'03%	...	...	...	-5'83%

Statement 24.—Financial results of proposed assessment.

Assessment.	Present demand.				Proposed demand.				Increase or decrease.	
	Rice.	Garden and miscellaneous.	Dani.	Total	Rice.	Garden.	Dani.	Total.	Total.	Per cent
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1D ...	6,033'22	171'40	...	6,204'62	7,473'24	171'40	...	7,644'64	+ 1,440'02	+ 23
2C ...	9,071'66	335'50	...	9,407'16	14,209'89	335'50	...	14,545'39	+ 5,138'23	+ 54
2B ...	19,140'83	1,039'20	...	20,180'03	25,909'97	1,039'20	...	26,949'17	+ 6,769'14	+ 33
3A ...	1,38,602'53	5,819'77	1'40	1,44,423'70	1,40,100'42	5,819'77	1'75	1,45,921'94	+ 1,498'24	+ 1
4A ...	99,238'99	360'25	61'80	99,661'04	93,409'74	360'25	77'25	93,847'24	- 5,813'80	- 5'83
Total	2,72,087'23	7,726'12	63'20	2,79,876'55	2,81,103'26	7,726'12	79'00	2,88,908'38	9,031'83	+ 3'2

REVENUE DEPARTMENT.

NOTIFICATION.

Dated Rangoon, the 23rd June 1917.

No. 70.—Under the provisions of section 24 of the (Lower) Burma Land and Revenue Act, 1876, the Local Government is pleased to fix the rates set out in the subjoined Schedule A as the *maximum* rates at which land revenue shall be assessed according to the classification adopted by the Settlement Officer on lands cultivated with the crops specified in Schedule A and situated in the *kwins* of the Hlegu Township of the Insein District named in Schedule B. In *kwins* Nos. 906 and 920 of Assessment Tract 1C, Nos. 883 to 891, 893 and 897 to 905 of Assessment Tract 1D, and Nos. 958, 960 to 965, 967 to 970, 973 to 977, 1005 to 1023, 1027, 1029 to 1036, 1081 and 1082 of Assessment Tract 3A; and in Assessment Tract 4A, with the exception of *kwins* Nos. 1051 and 1052, the rates shall be in force for a period of sixteen years from the 1st July 1917. In Assessment Tract 2B, in Assessment Tract 1C with the exception of *kwins* Nos. 906 and 920 and in *kwins* Nos. 892, 894 to 896 and 908 to 910 of Assessment Tract 1D, Nos. 949 to 951, 953 to 957, 959, 966, 971, 972, 978, 985 to 987, 991 to 1004, 1038 to 1050 of Assessment Tract 3A and Nos. 1051 and 1052 of Assessment Tract 4A, the rates shall be in force for a period of fifteen years from the 1st July 1918.

SCHEDULE A.—List of Maximum Rates.

Assessment Tract.			Main Kind—Rice Land.			Other Main Kinds and Crops.				
			Rate per acre.			Main Kind or Crop.			Rate per acre in all Tracts.	
			Soil Class.							
			(1)	(2)	(3)					
			Rs.	Rs.	Rs.				Rs.	
1C	4'00	2'75	1'50	Garden	...	...	...	3'00
1D	3'50	2'50	1'25	Dhani	...	...	...	5'00
2B	4'75	3'75	1'75	Miscellaneous cultivation...	...	...	...	3'00
3A	4'00	2'75	1'75					
4A	3'25	2'50	1'75					

SCHEDULE B.—List of Assessment Tracts and Kwins.

ASSESSMENT TRACT 1C.

Kwin No. and Name.

906 Kyat kwin.
907 Paunggyi South.
911 Tantabin.
912 Peinin.
913 Yegyaw.
914 Taukkyangôn.
915 Byweswein.
916 Gwëgyi North.
917 Theda-aing.
918 Gwedaukaing.
919 Uyinwa.
920 Poso.
921 Kyoukke.
922 Kanasomyoung.
923 Gwëgyi South.
924 Gwëgyi.

ASSESSMENT TRACT 1D—concl'd.

Kwin No. and Name.

894 Mahuya.
895 Kyawzaw.
896 Wagyaung.
897 Shweat.
898 Magumyoung.
899 Htinzeik.
900 Taungpat.
901 Bawin.
902 Pôkthinmyo North.
903 Pôkthinmyo.
904 Taunglè.
905 Taungdat.
908 Paunggyi North.
909 Wadayè.
910 Wayagôn.

ASSESSMENT TRACT 2B—concl'd.

Kwin No. and Name.

937 Sabudaung.
938 Kôkko South.
939 Nakanmwetheik.
940 Kyoukkatin.
941 Ywathit.
942 Ingabo.
943 Kyain East.
944 Mayanin.
945 Kyain.
946 Kyain West.
947 Myenutaw.
948 Kyeinnegyaung.
952 Anaukywa.
979 Migyaungaing.
980 Yèlè.
981 Peiningyi.
982 Kyat.
983 Ingyin.
984 Seikpugôn.
988 Leikin.
989 Satin.
990 Sunpè.

ASSESSMENT TRACT 1D.

883 Onhne.
884 Pôkta West.
885 Pôkta East.
886 Kanni.
887 Mweni North.
888 Mweni.
889 Mayanin.
890 Maizale West.
891 Maizale East.
892 Kumpwe.
893 Kyedawin.

ASSESSMENT TRACT 2B.

925 Kyetmauk-myaung.
926 Kyudaw.
927 Byeswe.
928 Wapangè.
929 Ngayôkkaung.
930 Kyungale.
931 Taunglônmyoung.
932 Ôkpo.
933 Inkyan.
934 Letkyaik.
935 Tipana.
936 Kanyingyoung.

ASSESSMENT TRACT 3A.

949 Htaukkyandaw.
950 Nyoungyedwin.
951 Tôngyi-in.
953 Kwemanetma.
954 Atayu.

SCHEDULE B.—List of Assessment Tracts and Kwins—concl'd.ASSESSMENT TRACT 3A—*cont'd.* ASSESSMENT TRACT 3A—*concl'd.* ASSESSMENT TRACT 4A—*concl'd.*

<i>Kwin No. and Name.</i>	<i>Kwin No. and Name.</i>	<i>Kwin No. and Name.</i>
955 Gangawkyun.	1015 Hngetpyawdaw.	1059 Satalin.
956 Tawkanlan.	1016 Thapanbin.	1060 Tathin.
957 Nyaungbinaing.	1017 Sathwagyun.	1061 Okkan.
958 Padegawtaung.	1018 Hlègu.	1062 Taungbogyi
959 Padegaw North.	1019 Gamônlah.	1063 Thakutpin.
960 Letkôkkyun.	1020 Negyaw.	1064 Znlôkgyi North.
961 Kyungale North.	1021 Malityo.	1065 Shandegyi.
962 Kyungale South.	1022 Thabyukyun.	1066 Kanyutyô.
963 Kyungale.	1023 Awaing.	1067 Thanatpin.
964 Kyôkang.	1027 Awabwepaya-ngôkto.	1068 Pauktaw
965 Thayagôn.	1029 Kaukkwe.	1069 Taingkwan.
966 Banbwegôn.	1030 Onhnégôn East.	1070 Myogale Grant.
967 Sakangyi.	1031 Onhnèyo East.	1071 Mau.
968 Sakangyi East.	1032 Yengan.	1072 Nyounglebin.
969 Kayoung.	1033 Nabebin.	1073 Nyoungle
970 Wanetkôn North.	1034 Talôkôn.	1074 Tathe.
971 Wanetkôn.	1035 Nyaungtabin.	1075 Eikthaya.
972 Tinwakan.	1036 Kayain.	1076 Potedut.
973 Pénandôk.	1038 Swelat.	1077 Payakagyo.
974 Zwetaw.	1039 Alansein.	1078 Laha.
975 Magyigan.	1040 Intaing.	1079 Tawkaya.
976 Kalitaw.	1041 Nyaungbingyi.	1080 Zalôkkyi.
977 Kalitaw West.	1042 Alangabo South.	1083 Kyugyaung.
978 Kyoukkatin.	1043 Teinyo.	1084 Kyanigan.
985 Gwegôn.	1044 Tôkpyu.	1085 Kamakali.
986 Wiségale.	1045 Kanmani.	1086 Tawkaya.
987 Thayetchaung.	1046 Saingdegôn.	1087 Pa-aungyegyaw.
991 Ngabyema.	1047 Alankapo North.	1088 Pa-aungtaung.
992 Mayanbinseik.	1048 Nyoungthônbin.	1089 Thôngwa.
993 Wisè.	1049 Alanka South.	1090 Wetkônyo.
994 Inpanaw.	1050 Sittan.	1091 Letkôkpin.
995 Zayat.	1081 Nabebin.	1092 Ngahitkan.
996 Palè North.	1082 Taungtan.	1093 Kanzauk.
997 Thayetkôn.		1094 Tedan.
998 Inkakadauk.		1095 Payangôkto.
999 Yemungale North.		1096 Madamayo
1000 Yemungale South.	ASSESSMENT TRACT 4A.	1097 Madamayo South.
1001 Yemungyi.	1024 Channyein.	1098 Kyizu.
1002 Sengaungin.	1025 Kinmunchôn.	1099 Nyoungchiyo.
1003 Awagyè.	1026 Shandegyi.	1100 Maso.
1004 Paletaung.	1028 Gyôngyôngya	1101 Zebyugôn.
1005 Thanatpyin.	1037 Kyônta	1102 Grant.
1006 Megokan.	1051 Kyônta.	1103 Grant.
1007 Leikugan.	1052 Kanpyaung.	1104 Nyaungbin.
1008 Nyaungtathan.	1053 Kywegu.	1105 Letpan.
1009 Teingyoung.	1054 Dabein.	1106 Onhnè.
1010 Wanetkôn South.	1055 Shwetaungban.	1107 Thayetpinchaung.
1011 Onhnégôn.	1056 Thôkthan.	1108 Uyingôn.
1012 Gyogya.	1057 Thôkthan.	1109 Kawdun.
1013 Taminsôk.	1058 Onhnégan.	1110 Nyaunglekan.
1014 Yindaikpin.		1111 Dalaban.

By order,

W. J. KEITH,

Revenue Secretary to the Govt. of Burma.

OFFICE OF THE FINANCIAL COMMISSIONER, BURMA.

NOTIFICATION.

Dated Rangoon, the 9th August 1917.

No. 115.—In exercise of the power conferred by section 13 of the Lower Burma Town and Village Lands Act, 1898, and with the previous sanction of the Local Government, the Financial Commissioner prescribes the rates set out in the subjoined schedule as the rates at which land revenue shall, subject to the provisions of section 22 of the said Act and with effect from 1st July 1917, be assessed, according to the classification adopted by the Settlement Officer, on lands of the classes specified in the schedule and situated within the limits of the towns of the Hlègu Township of the Insein District. The Financial Commissioner's notification no. 68 of the 3rd May 1912, in so far as it affects the towns mentioned in the schedule, is hereby cancelled:—

Schedule of rates of land revenue per acre.

Town.	Block.		Soil class.	Rice land.			Garden.	Dhani	Miscellaneous cultivation
	No.	Name.		Soil class.					
				1	2	3			
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hlègu	1	Court ...	3A	4'00	2'75	1'75			
	2	Hospital ..							
	3	Pabèdan ..							
	4	Ubundè ..							
	5	Baziar ..							
	6	Hlèguzeik ...							
Dabein	1	Wayonbingan ..	4A	3'25	2'50	1'75	3'00	5'00	3'00
	2	Dabein-atet ...							
	3	Kwinbaing ..							
	4	Dabein auk ..							
	5	Shwebangon ..							
	6	Uba-u ..							
	7	Kangyi ..							
	8	Ubundè ..							
	9	Kwet-thit ..							
	10	Alèbaing ..							
	11	Aukywa ..							
	12	Ihayettaw ..							
Ledaung-gan.	1	Pakon ..	4A	3'25	2'50	1'75			
	2	Ywagyi ..							
	3	Tawkaya ..							

By order,

I G. LLOYD,

Secy. to the Finl. Commr., Burma.

No. —2S.-23.

Dated Rangoon, the August 1917.

Copy, with 185 spare copies, forwarded to the Revenue Secretary to the Government of Burma for information

Copy, with three spare copies, forwarded to the Commissioner of Settlements and Land Records, for information, with reference to his letter No. 407—1S.-19, dated the 24th July 1917.

Copy, with three spare copies, forwarded to the Commissioner, Pegu Division, for information.

Copy, with five spare copies, forwarded to the Deputy Commissioner, Insein, for information.

By order,

I. G. LLOYD,

Secy. to the Finl. Commr., Burma.

REVENUE DEPARTMENT.

NOTIFICATION.

Dated Rangoon, the 31st August 1917.

No. 98.—In exercise of the powers conferred by and for the purposes of the (Lower) Burma Land and Revenue Act, 1876, the Local Government is pleased to direct that, in lieu of the maximum rates of land revenue prescribed by this department Notification No. 70 of the 23rd June 1917, for the *kwin*s of the Hlegu Township of the Insein District detailed in the subjoined schedule, in respect of the soil classes shown in column 4, the intermediate rates shown in columns 5 and 6 shall be assessed during the periods entered in the heading of each column, and that thereafter the maximum rates shall be applied:—

RICE LAND.

Assessment Tract.	Kwin.					Soil Class.	Intermediate rates of assessment for five years from 1st July	
	No.	Name.					1917.	1922.
							(5)	(6)
(1)	(2)	(3)				(4)	Rs.	Rs.
1C	906	Kyat Kwin	...	...	...	I	2'75	3'50
	920	Poso	...	...	...	I	2'50	3'25
	883	Onhnè	...	...	...	2	2'25	..
	884	Pòkta, West	...	...	...
	885	Pòkta, East	...	...	...
	886	Kanni	...	...	...
	887	Mweni, North	...	...	...
	888	Mweni	...	...	...
	889	Mayanin	...	...	...
	890	Maizale, West	...	...	...
1D	891	Maizale, East	...	...	...
	893	Kyedawin	...	...	...	I	2'25	3'00
	897	Shweat	...	...	...	2	2'25	...
	898	Magumyoung	...	...	...
	899	Htinzeik	...	...	...
	900	Taungpat	...	...	...
	901	Bawin	...	...	...
	902	Pòkthinnyo, North	...	...	...
	903	Pòkthinnyo	...	...	...
	904	Taunglè	...	...	...
	905	Taungdat	...	...	...

Assessment Tract.	Kwin.					Soil Class.	Intermediate rates of assessment for five years from 1st July		
	No.	Name.			1918.		1923.		
(1)	(2)	(3)			(4)	(5)	(6)		
						Rs.	Rs.		
1C	{	907	Paunggyi, South	{	1	3'50	...
		911	Tantabin	...	...		
		912	Peimin	...	...		
		913	Yegyaw	...	...		
		914	Taukkyangôn	...	...		
		918	Gwedaukaing	...	...		
		919	Uyinwa	...	...		
1D	{	892	Kunpwe	{	1	3'00	...
		894	Mahuya	...	...		
		895	Kyawzaw	...	...		
		896	Wagyaung	...	...		
		908	Paunggyi, North	...	...		
		909	Wadayè	...	...		
		910	Wayagôn	...	...		

RICE LAND—concl'd.

Assess- ment Tract.	Kwin.					Soil Class.	Intermediate rates of assessment for five years from 1st July	
	No.	Name.			1918		1923	
(1)	(2)	(3)			(4)	(5)	(6)	
						Rs.	Rs.	
28	928	Wapangè	2	2'25	3'00	
	932	Okpo	1	3'50	4'25	
	933	Inkya	...	...		
	934	Letkyaik	...	...		
	935	Tipana	...	...		
	983	Ingyin	2	3'25	...	
	989	Satin	1	3'75	...	
	990	Sunpè	...	...		
	984	Seikpugôn	...	...		
	988	Leikin	...	...		
	926	Kyudaw	1	4'25	...	
	927	Byeswe	...	...		
	929	Ngayðkkaung	...	...		
	930	Kyungale	2	2'50	3'25	
	931	Taunglônmyoung	1	4'25	...	
	936	Kanyingyoung	...	...		
	925	Kyetmauk-myaung	...	...		
	938	Kòkko, South	...	...		
	939	Nakanmwetbeik	1	4'50	...	
	940	Kyoukkatin	...	...		
	941	Ywathit	...	...		
	942	Ihgabo	...	...		
	943	Kyain, East	2	3'00	...	
	944	Mayanin	...	...		
	945	Kyain	...	...		
	946	Kyain, West	...	...		
	952	Anaukywa	1	4'25	...	
	979	Migyaungaing	...	...		
	980	Yelè	...	...		
	981	Peiningyi	...	...		
	982	Kyat	2	3'00	...	
	937	Sabudaung	...	...		
31	985	Gwegôn	1	3'75	...	
	986	Wisègale	...	...		
	987	Thayetchaung	...	...		
	992	Mayanbinseik	...	...		
	998	Inkakadauk	1	3'50	...	
	999	Yemungale, North	...	...		
	1000	Yemungale, South	...	...		
991	Ngabyema	1	3'50	...		

By order,

W. J. KEITH,

Revenue Secretary to the Govt. of Burma.