

**REPORT ON THE  
LAND REVENUE SYSTEM  
OF BURMA**

**REPORT**  
**OF THE**  
**COMMITTEE APPOINTED TO EXAMINE THE**  
**LAND REVENUE SYSTEM OF BURMA**

**VOLUME II.—Evidence.**



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# QUESTIONNAIRE

RELATING TO THE

## BURMA LAND REVENUE SYSTEM.

A Committee has been appointed to examine the Burma Revenue System and compare it with revenue systems in selected provinces of India. The investigation is to include—

(a) The survey, preparation and maintenance of Land Records of all areas included in existing surveys, as well as the best method of extending surveys of reasonable accuracy to areas not at present so included.

(b) The organization of the Land Records staff, and whether supervision over the Revenue Surveyor is adequate or not, or whether the actual maintenance of village maps and records may not be entrusted to a cheaper village agency, paid by a commission on the land revenue, the Revenue Surveyors becoming Revenue Inspectors, but reduced somewhat in numbers and the present Inspectors becoming Assistant Superintendents of Land Records.

(c) The existing system of settlement, including the question whether a change should not be made, and, if so, how, to a system of fixed assessments and permanent survey numbers.

(d) How far the Land Records establishment should be made better use of in conducting settlement operations?

(e) The actual assessment of the land revenue, the more complete differentiation of the soil areas and the possible application of the soil unit system as a method of differentiation from village to village in the determination of rates.

(f) The system of recording the demand and collection of land revenue with particular reference to the question whether it is not possible to substitute a form of receipt book kept in the possession of every occupant of land, for the system of tax tickets prepared in the district office now in vogue.

(g) The system in vogue of using coercive processes for the collection of land revenue, the system on which land revenue is collected from non-resident holders, and the method on which commission is paid to village headmen.

(h) The distribution of revenue accounts and registers between the Revenue Surveyor, the Township, the Subdivisional Officer and the District Office and the extent to which any changes seem advisable in this distribution.

(i) The better utilization for detailed practical use of the information collected regarding landholders, non-landholders, tenants, and rents paid to landholders and to occupants who are not landholders.

(j) The extent to which absenteeism prevails among landholders in Burma, as compared with absenteeism among occupancy ryots in ryotwari tracts in India and how far land is passing into the possession of non-cultivators who are becoming merely rent collectors collecting rents from tenants at will, and the extent to which tenants in the Lower Burma districts stand in need of protection.

(k) The system on which large grants should be permitted to capitalists desirous of growing commercial crops on a large scale, and what system of tenure should be adopted to protect the indigenous population of the tracts in question from becoming mere tenants at will, or labourers of such capitalists.

(l) Any other matter connected with the administration of land revenue, land tenure, record of rights, assessment and collection of land revenue, which may come to the notice of the Committee as being matters on which they desire to make a recommendation to the Government of Burma.

After such examination and comparison the Committee is to make recommendations concerning any changes which they consider expedient in the Burma Revenue System.

2. The following questionnaire has therefore been compiled. The Scheme of questions deals first with the assessment and collection of revenue as they concern Government, and the Settlement, Land Records and Executive Departments, then with the legal aspect of the revenue records and then with their economic aspect. These main heads are followed by questions relating to survey, to the organization of the Land Records service and its relation to other departments, and to the revenue system in special areas.

## I.—THE REVENUE SYSTEM IN ITS FISCAL ASPECT.

### A.—THE BASIS AND STANDARD OF ASSESSMENT.

#### (i) *Land Revenue Proper.*

(1) How far are crop measurements a safe basis for estimating outturns in Upper and Lower Burma respectively, records of prices a safe basis for valuing produce and enquiries into out-of-pocket expenditure on cultivation a safe basis for reckoning cost of cultivation; in particular, what allowance, if any, should be made for the labour of the cultivator and his family and how should the cost of plough cattle be calculated? Is the net produce as at present calculated a satisfactory basis for assessment, and how can defects, if any, in the present instructions or procedure be remedied?

(2) If the net produce basis is maintained what proportion is suitable in Upper and Lower Burma; how far are the prescribed standards observed, how far should uniformity of incidence be aimed at and how may this be attained? (*See* paragraph 224 of Report on Settlement of Tharrawaddy, 1913—15.)

(3) How far can rents be used either as a basis for or guide towards assessment?

(4) How far is the existing assessment fluctuating and is it desirable and feasible to substitute fixed assessments, reducing rates proportionally?

(5) If fluctuating assessments be maintained is it desirable to retain the present variations of this system by which in some places crops are exempted from assessment if they yield less than one-fourth of the average; in others they are exempted only if total failures; in others land is exempted only if uncultivated, as in notified kwins in Lower Burma; and in others the whole occupied area is assessed, as in unnotified kwins?

(6) To what extent is it necessary and desirable to fix the assessment on the crop grown, *e.g.* onions, or tobacco, rather than on the land?

(7) Whatever method of assessment be adopted, what allowances should be made, *e.g.* for insecurity or unfertile patches or fallow areas, in calculating the factors on which the assessment depends? (*See* paragraph 20 of Review by Committee on Settlement of Hanthawaddy, 1907—10.)

(8) How far are the provisions in paragraph 433 to 437 of the draft Land Records Manual relating to the granting of temporary rebates suitable as regards (a) Lower Burma, and (b) Upper Burma?

(9) What is the most suitable period for the duration of Settlements?

#### (ii) *Service Rates and Taxes.*

(10) Where land is improved by Government irrigation or drainage on what principle should the land be assessed; how should the water-rate be calculated; should the Public Works Department receive a share of land revenue in addition to the water-rate, and, if so, what share?

(11) Where a cultivator improves land, are the arrangements for protecting him against undue enhancement of the revenue satisfactory? (*See* Land Records Manual, Chapter IX, Part B.)

(12) Is the information now given in the tax ticket adequate?

### B.—SETTLEMENT DEPARTMENT.

(13) Is it desirable and feasible to adapt assessments more closely than at present to local or individual circumstances by a greater differentiation—

(i) of Tracts, *e.g.* by grouping villages or kwins within the primary tract with reference to their assessable capacity and varying the assessment rates according to groups; or

(ii) of Main Kinds, *e.g.* as rice land, by recognizing well-fed, tank-fed and rain-fed rice land; or as dry land, with reference to its geological formation, as Alluvial, Black, Red or White Soils, or as Clay, Loam or Sand; or

(iii) of soil classes by introducing a longer series of soil classes to accommodate soils of different values?

(14) At present the results of the proposed rates are considered with reference to assessment tracts. Should they be considered with reference to smaller units such as the village tract or kwin?

(15) How far is it desirable or possible to entertain objections to classification, areas, rates of assessment or accuracy of record by individuals singly or in groups, at what stage should objections be



entertained, and what procedure should be adopted to give facilities for assesseees to raise objections?

(16) What use is now made of the data for assessment other than crop measurement, such as rents, land values, and the other matters referred to in paragraph 40 of the Settlement Instructions? In what manner are the data verified, *e.g.* by reference to Registration Offices, and at what stage, and how they are utilised either for assistance in soil classification or in determining the pitch of rates? How far can share-produce rents be utilized?

(17) Can the existing Assessment Tracts, Main Kinds and Assessment Classes be regarded as permanent? To what extent is it desirable that classification should be permanent, and how may this be obtained?

(18) A revised procedure for the conduct of settlement operations has been suggested by Mr. R. E. V. Arbuthnot, as given in the Appendix. How far do you consider these proposals suitable? Would it be desirable to introduce attestation of the Land Records Registers as part of the operations referred to in clause (v)?

(19) How far is the dual control at present exercised by the Financial Commissioner and Settlement Commissioner necessary?

### C.—LAND RECORDS.

(20) How far are the revised Land Records forms already circulated with their connected instructions suitable?

(21) Is it desirable or possible to substitute for the annual tax ticket a receipt book to be kept by the cultivator showing from year to year the revenue paid?

### D.—EXECUTIVE DEPARTMENT.

(22) How far is verification of the assessment adequate; are the assessment rolls and tax tickets sufficiently checked?

(23) Are the rules relating to reduction of demand for partial or total failures or for fallows satisfactory and suitably applied?

(24) Are the rules relating to the grant of fallow rate on application and the grant of remission satisfactory and suitably applied?

(25) What is the actual procedure at present observed in Township and other offices in recovering revenue and do owners, particularly absentee owners, receive adequate notice of the processes for the recovery or remission of revenue before land is—

- (i) resumed, or
- (ii) sold?

How does the Township Officers ascertain whether resumption or sale is the appropriate action in the event of default; if he acts on the report of the surveyor, how does the surveyor obtain the necessary information?

(26) Is it the practice for headmen to apply for the remission of land revenue which they are unable to recover, and, if so, what action is taken on the application?

## II.—THE REGISTER OF HOLDINGS AS A LEGAL DOCUMENT.

(27) How far can the Register of Holdings as it now stands be regarded as a Record of Rights?

(28) Do the enquiries at settlement into the nature and origin of individual, joint and public rights provide an adequate basis for a record of rights and should steps be taken at re-settlement to record them in greater detail so as to provide such a basis?

(29) Is it desirable that the Register of Holdings should be brought up to date at re-settlement and should the Register so revised be attested?

(30) How far are mutations by succession, sale, mortgage or redemption actually at present brought on to the Register and how can the record of mutations be improved?

(31) If the record of mutations is unsatisfactory (*e.g.* as regards successions or redemptions, etc.), should the surveyor, for purposes of assessment only, record the cultivator in occupation even although no formal report of mutation has been received, and should the Register of Holdings be supplemented by a system of voluntary registration conferring a clear title as on the Torrens system?

(32) (a) How far is the provision of the Transfer of Property Act that every transfer which affects property exceeding Rs. 100 in value should be registered, carried out in practice?

(b) How far is the information now furnished to the Land Records Department by Registration Offices regarding transactions affecting land complete, and of assistance in keeping the Register of Holdings up to date?

(33) How far are the Registers and Maps of the Land Records Department accepted as reliable in Civil Courts? How far is it the practice in subordinate Civil Courts for uncertified copies of maps to be accepted in evidence? In some Provinces the Land Records Department assists the Civil Courts in giving effect to decrees affecting land. How far is this desirable and feasible in Burma?

(34) Do deficiencies in the present system result in serious administrative difficulties or do they hamper the collection of revenue?

## III.—SETTLEMENT AND LAND RECORDS STATISTICS AS MATERIAL FOR ECONOMIC ENQUIRIES.

(35) How far are the statistics now recorded by Settlement Officers and the Land Records Department of use in providing information regarding agricultural economy?

(36) Can better use be made of the statistics now recorded?

(37) Can the statistics be simplified by omitting matter which is unnecessary or cannot be utilized?

(38) Can they be improved, *e.g.* by constructing index numbers for the cost of living of cultivators and cost of cultivation?

(39) How far can the information which they purport to supply be more suitably obtained by special enquiries?

## IV.—SURVEY.

(40) How far is the regular and special survey staff adequate and competent to maintain the maps and survey according to the prescribed system?

(41) At present each parcel of land classified as a separate Main Kind if separately held constitutes a separate holding; would it be preferable to treat as a separate holding each parcel classified in a separate soil class so that no holding should include two rates, or should a single holding include the whole of any continuous parcel of land held by one man irrespective of Main Kinds and Soil Classes?

(42) Should the details now recorded annually by the Land Records Department concerning soil class and rate of assessment, name and status of occupant, tenant and mortgagee and areas under different crops or fallow which are now shown both in the map and register be recorded solely in the register or a field book without any corresponding entry in the map?

(43) Should each field boundary be separately plotted (so far as this is prescribed under the present rules) or should holding boundaries be plotted without interior details—

- (i) in the case of embanked lands, and
- (ii) in unembanked lands?

(44) How far are the present arrangements satisfactory as regards—

- (i) the reprinting of maps, and
- (ii) the colour printing of soil classes?

## V.—ORGANIZATION.

(45) Do the present relations between the Land Records Service, including the Commissioner of Settlements and Land Records, Deputy Director and Assistant Director, the Superintendent, Inspector and Surveyors and the Executive Department, including the Commissioner, Deputy Commissioner, Subdivisional Officer and Township Officer, make for the most efficient working of the Land Records system? If not how could they be improved either by bringing the Land Records staff into closer relations with the Revenue Department or by strengthening the position of the Superintendent?

(46) Should the subordinate staff be brought more directly under the control of Superintendent by giving them headquarters at the headquarters of the District, Township or Inspector's charge, and how far would this prejudice the record of mutations?

(47) Is the present proportion of Inspectors to Revenue Surveyors (about 1 to 9) adequate?

(48) How can the Settlement Department make better use of the Land Records Staff and Records, and the Land Records Department make better use of the Settlement Records; how far can this be effected by associating the Settlement Officer with the Land Records work of the district or the Superintendent of Land Records with the Settlement Officer?

(49) How far could the work of the Revenue Surveyor be entrusted to a less highly trained staff of village surveyors, and if thus

relieved could the Revenue Surveyors and Inspectors be allotted some of the revenue functions of the Township Officer? Is re-organization along these lines desirable—

(a) with the present fluctuating assessment,

(b) if a fixed assessment be substituted for the present system?

(50) How far are the present arrangements for the training of officers in Revenue and Land Records duties satisfactory in respect of—

(a) Revenue Surveyors, Survey Teachers, Land Records Inspectors and Superintendents of Land Records,

(b) Members of the Commission, Provincial and Subordinate Civil Services?

#### VI.—SPECIAL AREAS.

(51) How far is it necessary on the score of expense or otherwise to modify the ordinary system in poor, remote or undeveloped areas?

(52) How far will it suffice in such localities to reduce the work to such survey as is necessary for assessment and to omit the collection of statistics?

(53) How far is it feasible in such localities to substitute for the present assessment on the matured area an assessment on the area sown or on the area occupied?

(54) To what extent is it advisable in such localities to delegate the assessment of individuals or holdings to *thamadis*? Does the present system of lump assessments on *kwin*s work satisfactorily and is it desirable to extend it? Is the *kwin* or the village-tract preferable as a unit?

(55) How far is a reversion to *thathameda* desirable in such localities?

(56) In localities where *thamadis* now distribute land revenue assessments, how far are they assisted by surveyors and how far is it desirable that such assistance should be provided?

(57) How can cadastral survey most conveniently be extended as required and how far should it be extended in advance of occupation?

(58) How far are the existing arrangements satisfactory in respect of surveys of Grants, Leases, Fisheries and Town Lands?

#### APPENDIX.

##### PROPOSALS BY MR. R. E. V. ARBUTHNOT, FINANCIAL COMMISSIONER, FOR A REVISED SETTLEMENTS PROCEDURE.

(i) On arrival in the district the Settlement Officer will arrange for crop reaping to be carried out over the whole district as at present. These crop reapings will be carried out each year for three years.

(ii) During the first year the Settlement Officer will tour systematically through the whole district in order to make himself acquainted with the conditions of the district and frame his scheme of assessment tracts, main kinds and soil classes.

(iii) In the course of these tours he will study the effect on the district of the expiring settlement and enquire into the existing economic conditions. The points to which he should pay special attention are the increase or decrease in occupied areas and in the areas under various staple crops during the period of the expiring settlement, the fluctuations in land revenue, *thathameda* or capitation-tax, the facility or otherwise of the collection of revenue, the increase or decrease in rented areas and in rental sale and mortgage values as indicated by the Land Records Statistics, the actual prices prevailing at the time of his enquiries and the average prices for a term of years immediately preceding the settlement as compared with the standard prices assumed at the previous settlement.

(iv) At the end of the first year the Settlement Officer will submit to the Commissioner of Settlements and Land Records a preliminary report for the whole district. This report will be divided into two parts. The first part will embody the main facts relating to the district and to the expiring settlement which are at present embodied in Chapters I, II, III and V and in parts 1 and 2 of Chapter VI of the Settlement Report. The second part will contain his proposals for the formation of assessment tracts, main kinds and soil classes, for the prices to be assumed for the various staple crops and for the formation of price tracts. The report will be accompanied by Report Statements 1, 2, 3, 4, 5, 6, 7, 8, 9, 11 and 14 as at present prescribed. This report will be considered by a Conference consisting of the Deputy Commissioner, Commissioner and the Commissioner of Settlements and Land Records and will be submitted by the Commissioner of Settlements and Land Records to the Financial Commissioner for the approval of Government. The Settlement Officer will meanwhile carry on his operations on the assumption that his proposals will be approved.

(v) Meanwhile during the first year sections of the settlement staff will commence work in the township or townships selected for the commencement of detailed operations. Within these townships they will for each kwin systematically collect statistics of sales, mortgages, tenancies, do the crop marking, prepare errata statements and carry out cost of cultivation, cost of living and (in Upper Burma) *thathameda* enquiries. The statistics of tenancies, sales and mortgages will, as at present, be collected in the field, ordinarily by a Settlement Clerk, who will, also do crop marking and prepare errata statements. These statistics will be checked on the ground by the Inspector. The Inspector in going over ground will note on the map the various kinds of soil and also the limits of any flooded or irrigated land.

(vi) As soon as the statistics of the township have been completed they will be tabulated kwin by kwin, and as soon as the limits of the assessment tract have been fixed they will be combined by assessment tracts. At the same time the correction of the kwin area statements and the making of the preliminary entries showing the field numbers and the area of each field in the classified area statements will be taken in hand.

(vii) In the following field season classification will be carried out in the areas for which detailed enquiries have been made during the

previous field season. The Settlement Officer will thus be able to commence his classification—

(a) With a thorough knowledge of the physical features of the district as a whole, of the main distinguishing features of assessment tracts into which the district should be divided, and of the various kinds of soil to be found in the district. He will also have acquired a knowledge of the past and the present economic conditions of the district.

(b) He will further have before him to assist him in classifying the result of at least two years' crop cutting as well as the complete sale, mortgage and rental statistics recorded by holdings for each kwin in each assessment tract.

(viii) At least ten days before the Inspector visits a kwin for the purpose of classifying, a notice should be sent to the headmen to be published by beat of drum, informing the cultivators of the date of the visit and warning them to attend.

(ix) After the Inspector has completed his classification he should explain to the villagers the system adopted and afford any cultivator who desires it an opportunity of inspecting the map. The cultivators should be informed that they will have an opportunity of appealing against the Inspector's classification to the Assistant Settlement Officer. The Assistant Settlement Officer when he visits the kwins for the purpose of checking the classification should likewise give due notice of his visit. While checking the Inspector's classification he will hear and decide on the ground any appeals against the classification by the Inspector. If any cultivator is dissatisfied with the Assistant Settlement Officer's decision he should be informed that he may appeal to the Settlement Officer whose decision shall be final.

(x) While one portion of the settlement staff is thus engaged in classifying the area for which detailed enquiries had been carried out in the first field season another portion will be engaged in carrying out similar enquiries in the area which will be classified in the following season.

(xi) As soon as the classification of each township has been finished the compilation of the statistics for that township will be completed and the Settlement Officer will frame a scheme of detailed rates for each main kind and soil class in each assessment tract and prepare an assessment report for each township. This report will contain particulars for each assessment tract as given at present in Chapter IV and in Parts 3 and 4 of Chapter VI of the Settlement Report. A separate report will be submitted for each township.

(xii) The township report will be considered by a Committee consisting of the Deputy Commissioner, the Commissioner and the Commissioner of Settlements and Land Records. The Commissioner of Settlements and Land Records will submit the report with the recommendations of the Committee to the Financial Commissioner for the sanction of the Local Government.

(xiii) While the report is under the consideration of the Government detailed enquiries and classification will be proceeded with in the remaining townships, the enquiries being held a season in advance of

the classification. It may be anticipated that sanction to the assessment report first prepared will be received before the detailed enquiries and classification are completed for the rest of the district.

(xiv) On receipt of sanction to the assessment proposals for a township the Settlement Officer will proceed to work out the assessment at the sanctioned rates in detail by assessment tracts. He will prepare for each kwin a statement showing in detail by holdings:—

(a) the existing demand in the current year under the old settlement; the numbers and areas of the holdings and the statement of demand will be taken from the Revenue Surveyor's Register;

(b) the total demand on the whole holdings at the new rates; and

(c) the demand and the new rates on the area assessed in the previous year.

(xv) The rates sanctioned by Government will be adopted as standard rates which will ordinarily be applied throughout the assessment tracts but the Settlement Officer will be at liberty to vary the standard rates in the case of specially poor and backward village-tracts, or in cases where the imposition of the sanctioned rates will involve an unduly large enhancement on any kwin or village-tract provided that the Settlement Officer may not vary in any case by more than  $12\frac{1}{2}$  per cent. from the sanctioned rates without the sanction of the Commissioner of Settlements and Land Records.

(xvi) When the statement for a village-tract has been completed a copy will be made over to the headman and a notice published that the register can be inspected on application to the headman and the Settlement Officer will hear objections to the assessment on a certain date which shall be at least one month after the date on which the statement has been made over to the headman.

(xvii) In regard to objections the following limitations to the right of raising objections seem necessary:—

(a) No objection should be permitted in regard to the classification of any field or holding.

(b) The cultivators of a village-tract or of a kwin may object to the assessment proposed and ask for a reduction of the standard rates either on the ground of special circumstances which entitle the village to special consideration or on the ground that the resulting enhancement due to the imposition of the new rates will be excessive;

(c) An individual may object to his assessment on the ground that the enhancement on the aggregate of all his holdings in the assessment tract under the new rates will exceed 50 per cent.

(xviii) If the Settlement Officer after hearing the objections decides that any objection is well grounded, he may in the case of (b) reduce the rates for the whole village-tract or for the whole kwin or for a particular class of land in the village-tract or in the kwin either permanently or for a term of years. In the case of (c) he may grant a certificate of temporary reduction permitting the holding or holdings to be assessed at a special rate for a term of years provided that during that period the holding remains in the possession of the applicant or his heirs. Any reduction exceeding  $12\frac{1}{2}$  per cent. on the sanctioned rates will be subject to the sanction of the Commissioner of Settlements and Land Records.

(xix) After the objections have been disposed of, the Settlement Officer will submit for publication by the Local Government a statement of rates for each kwin together with a brief note explaining the reasons for the departure from the standard rates and a statement showing the financial effect of the rates finally proposed as compared with—

(a) the existing assessment ;

(b) the assessment proposed in the assessment report.

(xx) After all the assessment reports have been disposed of and the statement of rates submitted for sanction, the Settlement Officer will submit a brief final report for the whole district reviewing the operations and summarising the final financial results.