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on the
Administration of Burma
for the Year
1923-24

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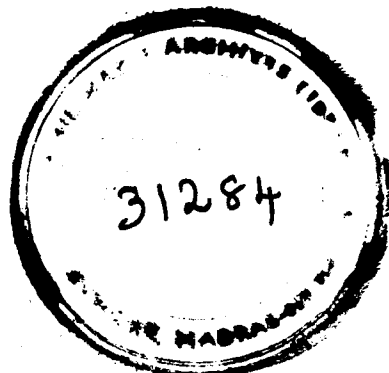


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REPORT

ON THE

ADMINISTRATION OF BURMA

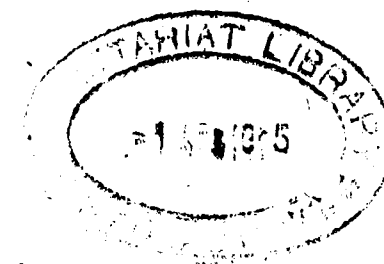
For the Year 1923-24.

PART I.

GENERAL SUMMARY.

1. No change took place in the personnel of the Government during the year 1923-24. His Excellency Sir Harcourt Butler, G.C.I.E., K.C.S.I., was Governor throughout the year, with the Hon'ble Mr. W. J. (now Sir William) Keith, C.I.E., and the Hon'ble Sir Maung Kin, K.C.I.E., as members of his Executive Council, and the Hon'ble Mr. J. A. Maung Gyi and the Hon'ble U Maung Gye as his Ministers. The only territorial change of importance was the transfer of a hill tract inhabited by Kachins in the Katha District to the Myitkyina District, with the object of bringing all the Kachin hill tracts into the North-East Frontier Division. In the Buildings and Roads Branch of the Public Works Department, a further revision of Superintending Engineers' circles was made, the number being reduced to seven, four in Lower and three in Upper Burma. The subordinate staff of the Co-operative Department was formed into a co-operative branch of the Burma and Subordinate Civil Services. In the Land Records Department a new grade of Extra Assistant Superintendents, corresponding in status to the Subordinate Civil Service, was formed. A new post of Chief Superintendent of Salt was created to supervise the salt revenue throughout the province under the control of the Excise Commissioner.

2. Peace was unbroken on the North-East Frontier, in spite of unsettled conditions in Yünnan. Rumours of an impending attack from the Chinese Shan state of Kanai led to a concentration of military police in April 1924, but came to nothing. Refugees from Kanai, however, took shelter in the Kachin Hills and necessitated precautions against the organization of reprisals from British territory. Relations with Chinese



and Siamese officials continued friendly. An outbreak of Taungthus in the hills north-west of Loilem, the result of new taxation, was suppressed without great difficulty. The constitutional arrangements of the Shan States Federation continued to work in a promising manner. The health of the people was generally good. Agricultural conditions varied considerably in different parts of the Shan States. The potato crop was everywhere poor. The cultivation of opium in the Shan States was by an order issued in 1923 only allowed under license, and licenses were issued only to those who had cultivated for at least the five preceding years. Such cultivation was prohibited in the Kachin Hills in the Myitkyina and Bhamo Districts, though not yet in Putao; but as it was unrestricted on the Chinese side of the frontier, a brisk trade, to judge from seizures made, was carried on in illicit opium. The rate of Kachin tribute was enhanced in Myitkyina, but the increase was suspended in Bhamo on account of the failure of crops. In the Chin Hills on the North-West Border the year was generally peaceful; but an inter-village raid took place in the area recently brought under administration, in which one villager was murdered and four captives carried off. A punitive visit with military police was subsequently paid to the villages concerned and the captives were released. Apart from this incident, the inhabitants showed ready acceptance of administration. Crops were generally good throughout the Chin Hills, and the health of the people satisfactory, except for an outbreak of small-pox in the Hill District of Arakan.

3. The condition of the people of Burma as a whole, dependent as it is largely on the character of the agricultural season, was rather less than normally prosperous. The season was poor for all important crops over the greater part of the province. Agriculturists reaped some benefit, on the other hand, from high prices of produce; but the non-agricultural population suffered from the high retail prices of the principal food grains. Trade continued slack. Vital statistics indicated an improvement in public health, as compared with the previous year. There was again a slight upward tendency in the volume of serious crime.

4. There was no change in the system of administration of the land revenue or of control over the occupation of waste land. A small reduction was effected in the cost of the assessment of the revenue. New rates of revenue were introduced on settlement in the Kyaukse District and in part of the Pyapôn District, the latter giving a considerable increase, but the former a decrease of demand. Heavy floods in Lower and a poor rainfall in Upper Burma resulted in a large drop in the demand of land revenue; and on account of the damage done by floods an unusually large sum also had to be remitted after assessment. Collections were less by some twelve lakhs than those of the previous year. The work of

collection again gave difficulty, and it was found necessary to resort to coercive measures more freely even than in 1922-23. Tightness of money caused sales of land to fall off considerably. The work of the Colonization Department was confined to the consolidation of the position already reached and to the preliminary examination of fresh areas. The development of the Government estate in Rangoon made progress, reclamation being completed over areas totalling 254 acres. From the formation of the Development Trust up to the end of the year under review, 2,343 building sites had been prepared and leased. It was decided towards the end of the year to give concessions to old occupiers of land forming part of the estate, by limiting the proportion of the first enhancement of old rents, which were often little more than nominal. An interesting item of the year's survey programme was the successful survey by aerial photography of 1,350 square miles of land in the Irrawaddy delta, for the purposes of the Forest Department. It was estimated that a ground survey of the area would have taken three times as long and cost twice as much.

5. Six amending Acts were passed by the local legislature during the year, the most important of which modified the constitution of the University of Rangoon, strengthening the non-official element in and enlarging the functions of the Council, while preserving the Senate's power of control in purely academic matters; and providing for the affiliation of colleges outside the limits of the University. Another Act sought to bring the provisions of the Village Act into consonance with modern democratic ideas by providing for the election of village committees to advise and assist the headmen and to share their judicial powers, and by repealing certain provisions for the requisition of labour and supplies and for the enforcement of communal responsibility. Other Acts provided for the regulation of wheeled traffic on embankments constructed for protection against flood, for the deposit of the funds of local bodies with co-operative banks, for the imposition of penalties for breach of rural bye-laws regulating markets, and for certain administrative changes in the Rangoon municipality.

6. The volume of crime showed something of an increase, which was unfortunately most conspicuous in serious offences against the person and property. The existence of gangs of dacoits was reported from all parts of the province; and the use of firearms in dacoity continued to increase. No less than 400 unlicensed firearms were seized or surrendered in the Amherst District. The police were rather more successful in dealing with cases of dacoity than in the previous year; but the proportion of convictions was still very low. The High Court animadverted on the frequent weakness of prosecution, as being largely responsible, together with delays in trial, for the low percentage of conviction and the consequent encouragement of crime. The use of

the Habitual Offenders Restriction Act was generally regarded as beneficial, and was probably the cause of a welcome decrease in the amount of cattle and ordinary theft; but several defects in the methods of its application were noticed. A difficulty in the working of the preventive law was intrigue arising from disputes in connection with political associations. Village headmen continued to be of great assistance to the police, and there were signs that village political associations, which had often put difficulties in the way of headmen, were beginning to lose their bitter anti-government tone. At the same time the opinion was expressed by many judicial officers that a contempt for authority, inspired by political agitation, was at the bottom of the increase of crime. The volume of civil litigation was the largest yet recorded, and the work was thought to have expanded rather beyond the capacity of the existing judicial services.

7. The year was an important one in the history of local self-government, as it was the first full year of working of the new district councils. Their record was not unpromising. The chief disadvantages from which they suffered were inexperience in budget management and in some districts deficiency of funds for the objects desired. Accountancy was weak. The subsidiary school boards and hospital committees were liberally treated by the councils in the allotment of funds within the resources available; but the former nevertheless often found difficulties in insufficiency of funds. The subjects of public health and communications were on the whole less favourably treated by the councils. The number of municipalities in the province was increased by five, with a corresponding reduction in the number of notified areas. The newly constituted municipal committees were all elected. A scheme of joint finance was inaugurated during the year for the maintenance of hospitals for which municipalities had previously been solely responsible. The scheme aimed at the equitable apportionment of the cost between Government, municipal committees and other local authorities and persons concerned in the medical relief afforded. The Corporation of Rangoon made considerable progress in rendering the roads of the city fit for present day traffic. The maintenance of several miles of additional metalled roads devolved on the Corporation in consequence of the operations of the Rangoon Development Trust. The acquisition, on behalf of the Development and Port Trusts jointly, of a large area of land at Dawbon, for combined town and port development, was completed. The Port Trust carried out several schemes of foreshore reclamation, to improve the traffic facilities of the port.

8. Expansion of the cultivated area of the province in the year under review was small, extensions in the more fortunate districts being largely counterbalanced by the abandonment of eroded or repeatedly

flooded areas and of areas which suffered from drought in the dry zone. The season was generally poor both for rice and for other important crops. The rainfall at the end of July and August was excessive, and there was much destruction of growing crops by floods, aggravated by the breach of an important embankment in the Bassein District. In Upper Burma the rainfall was light and capricious, and several districts suffered from severe drought. Only in the tidal areas of the lower delta and in the extreme north of the province were conditions favourable. The Indian demand for rice was weak, but there was a considerable demand from the Far East, especially Japan, and exports to Europe were fairly large. The price of rice ruled generally higher than in the previous year. In view of a general tightness of money, a considerably larger amount than in 1922-23 was advanced by Government to agriculturists; but owing to the unfavourable season the repayment of loans fell far below the amount due. Expansion of the Agricultural Department was checked by a shortage of funds. With the approaching completion of the building for the Agricultural College at Mandalay, arrangements were made for the opening of classes shortly after the end of the year. Research work, seed distribution and demonstration were continued on a scale similar to that of previous years, and further progress was made in the designing of improved implements. The health of cattle was good except for severe recrudescences of rinderpest in the Upper Chindwin and Amherst Districts, and smaller outbreaks in a few other districts. The reorganization of the Veterinary Department was under discussion, one of the main objects being the provision of greater elasticity in the location of the staff and the utilization of all available men to deal with special circumstances. The activities of the Co-operative Department again showed a diminishing rate of expansion. It was made a condition of registration that an applicant society should be prepared to carry on work with such share capital and local deposits as it could raise, without the assistance of a central bank. This condition generally checked the formation of new societies; but in the Arakan Division a number of new societies, which accepted this sound principle, were formed. The working of the Provincial Bank was satisfactory.

9. The staff of the Forest Department still suffered from its depletion owing to the stoppage of recruitment during the war, and insufficient attention was necessarily given to the preparation of urgently needed working plans. The task of rendering the forest wealth of the province more accessible was continued, but insufficiency of the funds available for this purpose was felt. The season was generally good for floating; but the market for teak and other timber was still depressed, and the extraction of teak by Government was restricted. The outturn of teak by lessees, on the other hand, was somewhat larger than in the previous year.

10. There was again a fall in the provincial output of petroleum, due mainly to a protracted strike on the older and larger oil-fields. The production of lead and silver ore from the mines of the Burma Corporation, Ltd., in the Northern Shan States was increased considerably with the further development of the Bawdwin mine and improvements in the Corporation's metallurgical practice. The total output of these mines was valued at something approaching two and three-quarter crores of rupees. With an improvement in the market for tin there was some increase in the production of tin ore from the mines in the Tenasserim Division; but the production of tungsten ore continued to dwindle. The total output of rubies was smaller than that of the previous year, but the demand for stones of fine quality was strong and the total value rose in consequence.

11. In the field of industrial development must be recorded the opening of 61 new rice mills. A suggestion that the opening of new mills, however, had gone beyond the requirements of the crop was borne out by the failure and closing of several mills in Upper Burma and by a continued decline in the number of persons employed in this branch of industry. In the matter of seaborne trade the year was not marked by any outstanding feature. Exports of rice to India again declined, but other markets absorbed the available surplus. There was a noticeable improvement in exports of timber; but this was mainly due to the accumulation of stocks which it became necessary to put on the market at falling prices. There was no improvement in the export trade in hides and skins. The uncertainty of home prices together with local financial stringency produced a heavy decrease in imports of foreign piece-goods; and the decrease was shared by most other important classes of imports. Machinery and motor-cars were exceptions. The large percentage of the latter that came from the United States of America or Canada was noticeable. The value of transfrontier trade with both China and Siam increased, as did also that of trade with the Shan States and other dependencies.

12. The development of the communications of the province continued to receive attention, and a strong standing Communications Board was constituted to control general policy in connection with roads, railways and waterways. Progress was again most noticeable in the construction of railways. In addition to the lines mentioned as under construction in previous reports, a branch from Pegu to Kayan, and another from Bauktaw to Tadagale in the suburbs of Rangoon, were undertaken. On the Moulmein-Ye line new sections totalling some 27 miles, and on the Alon-Saingbyin line the final section of the 12½ miles, were opened to traffic. On the Pyinmana-Taungdwingyi branch 10 miles continued open, no further section being added during the year. The construction of all these lines except the Bauktaw-Tadagale line had been financed from the first from the provincial rice control

profits fund, but during the year under review they were transferred on suitable terms to the Central Government. There was a slight fall in the number of passengers carried on the whole railway system. Interruptions of the line by floods were rather less numerous than in the preceding few years, but several such interruptions were prolonged in duration. The most important work on road communications was the improvement of various existing roads and the construction of several important bridges, with the purchase of an old railway bridge over the Pazundaung Creek to the north-east of Rangoon, for conversion into a road bridge. The navigation canals were maintained in good working order and, thanks to special precautions, less trouble than usual was caused by the water hyacinth weed in the Pegu-Sittang canal. Work done in connection with irrigation canals and protective embankments included the completion of the Ye-u canal and its distributaries, river training works at the head of the Shwebo canal, a system of drainage in the area irrigated by the Mon canal, and the raising and extension of protective embankments on the Yenwe and Sittang rivers. Conditions with regards to the supply of water in irrigated areas were for the most part favourable, although some shortage was experienced in the Minbu District in the latter part of the season. Buildings completed by the Public Works Department included a new High Court building at Mandalay, a three-storeyed building in East Rangoon to provide flats for Government clerks, two new police-stations in Rangoon, and the final section of a block of flats to accommodate the European police sergeants. The first section of a new jail at Tharrawaddy was also finished. The buildings for the Agricultural College at Mandalay made good progress, but were not completed until after the end of the year.

13. There was no change during the year in the financial relations between the Central and Provincial Governments. Revenue receipts under the central heads declined somewhat, an increase of salt duty due to the enhanced rate being insufficient to balance the heavy fall in customs duty which resulted from the decrease in the value of imports. The proceeds of taxes on income were also smaller than in the previous year. Under the provincial heads of revenue there was a large decrease in land revenue owing mainly to the unfavourable character of the season, while forest revenue also declined with the restriction of output due to a weak market. There was a noticeable improvement in the revenue under the heads of excise and stamps, but it was not sufficient to balance the decreases under land revenue and forests. A decrease of provincial expenditure, as shewn in the accounts, was explained by adjustments in connection with the transfer of provincial railways to the Central Government. A retrenchment committee which sat during the year to investigate the possibility of cutting down expenditure made a number of recommendations for the more economical and efficient working of various departments.

PART II.

DEPARTMENTAL CHAPTERS.

NOTE.—The departmental reports and other references on which this *Report on the Administration of Burma* is based, are noted at the beginning of each chapter. The departmental reports do not all cover the same period. The Reports on the Administration of Civil and Criminal Justice, on the Police and Prison Administration, on the Working of the Registration Department, on the Public Health Administration, on Lunatic Asylums, and on the Working of the Indian Factories Act, the Return regarding measures adopted for the extermination of Wild Animals and Venomous Snakes, the Notes on Mineral Production and on Hospitals and Dispensaries, and the Report of the Chemical Examiner deal with events which took place within the calendar year 1923. The Reports on the Land Revenue and Land Records Administration, on the Working of the Co-operative Societies Act, and on the Operations of the Department of Agriculture, and the Season and Crop Report, are concerned with the agricultural year from the 1st July 1923 to the end of June 1924. All other reports cover the twelve months of the official or financial year that ended on the 31st March 1924.

CHAPTER I.

PHYSICAL AND POLITICAL GEOGRAPHY.

REFERENCES—

- Quarterly Civil List for Burma, corrected up to the 1st April 1924.
- Season and Crop Report of Burma for the year ending the 30th June 1924.
- Report on the Land Records Administration of Burma for the year ended the 30th June 1924.
- Report on the Civil Veterinary Department (including the Insein Veterinary School), Burma, for the year ended the 31st March 1924.
- Report on the Public Health Administration of Burma for the year 1923.

PHYSICAL.

Physical Features of the Country, Area, Climate and Chief Staples.

For information on this subject reference should be made to paragraphs 1 to 8 of the Report on the Administration of Burma for the year 1921-22.

14. The ordinary expenditure of the Corporation of Rangoon increased by some 4½ lakhs of rupees, but this increase was more than met by a rise in the ordinary income of the fund. A new loan of £300,000 for the financing of capital works was successfully raised in London. The income of other municipalities, taken as a whole, was somewhat larger than in the previous year, but was still rather below the aggregate ordinary expenditure. The total income of the 28 district councils was less by a small amount than their total expenditure; and owing to inexperience in budget management as well as, in some cases, deficiency of income in relation to proper expenditure the closing balances of some of the funds were considerably reduced. The gross revenue of the Government estate in charge of the Rangoon Development Trust showed an increase; but the trust's income from taxation, which is devoted to general development, declined, and it was found necessary to make considerable increases in the staff and consequently in working expenses. There was thus a drop in the amounts transferred to capital account and rendered available for expenditure on works. The income of the Rangoon Port Trust fell in consequence of a reduction in the rates of port and river dues, but was still more than sufficient to cover expenditure.

15. The statistics of public health in 1923 indicated a generally healthy year in spite of some increase in deaths from plague and small-pox. Cholera was noticeably less prevalent, and there was a large decrease also in the number of deaths from all other most common causes. The birth-rate was slightly lower than in the previous year. The rate of infant mortality was higher in towns but lower in rural areas. Infant welfare societies were active and were assisted in several centres by contributions from provincial funds. The administration of the child welfare endowment fund was entrusted to the Burma Branch of the Indian Red Cross Society. There was a noticeable increase in the number of patients, particularly Burmese, who attended hospitals or dispensaries for treatment. Two new dispensaries were opened. Numerous schemes of hospital construction were in progress, but those actually brought to completion during the year were few. A physiological laboratory in connection with the medical faculty of the Rangoon University was completed. The attention of the Public Health Board was devoted mainly to reclamation, water supply and conservancy in towns. With the increase in the incidence of small-pox, the number of vaccinations performed was considerably larger than in the preceding year.

16. In connection with education the most important step taken during the year was perhaps the revision of the constitution of the University of Rangoon by the Act mentioned in paragraph 5 above. Other salient features were the registration as aided schools of 34

“national” schools, which had been originally opened in opposition to the public system of education, an extraordinary increase in the number of students in the University and in English-teaching schools, and the appointment of a committee to examine the subject of vernacular education in all its aspects, which did not, however, complete its enquiries within the year. The number of students at the University increased by nearly 300, of whom a very large proportion were Burmans. The popularity of science classes at the expense of arts classes was noticeable, indicating apparently a growing mistrust of purely literary education. The demand for Anglo-vernacular education in schools showed striking growth. The number of high schools increased to an extent probably detrimental to economy and efficiency; and efficiency was somewhat impaired also by the registration of the national schools which resulted almost inevitably in a general lowering of standards in aided schools. The year was one of transition for primary schools, the control being newly entrusted to the school boards formed under the Rural Self-government Act. The number of pupils in lower primary standards, both vernacular and Anglo-vernacular, declined; but attendance in upper primary standards improved. The education of girls continued to be increasingly valued by the class of parents who send their children to Anglo-vernacular schools, though not by the parents of vernacular school children.

17. A Government stationery dépôt in Burma was opened at the beginning of the year under review, and experience of the year's working justified the step on grounds of economy and convenience. The receipts of the Government press rose considerably owing to the sale of the Rangoon series of Indian Law Reports, which were first published during the year, in consequence of the inauguration of the High Court

POLITICAL.**Historical Summary.**

For information on this subject reference should be made to paragraphs 9 to 18 of the Report on the Administration of Burma for the year 1921-22.

Form of Administration.

For information on this subject reference should be made to paragraphs 19 to 42 of the Report on the Administration of Burma for the year 1921-22. Since those paragraphs were written there have been several small changes in the numbers of officers employed in the Judicial, Forest, Education, Port Health and Accounts Departments.

Among the departments subordinate to the Financial Commissioner should now be mentioned the Colonization Department in charge of a Superintendent of Colonization, which deals with the settlement of agricultural population on large tracts of waste land, more particularly areas newly rendered available for cultivation by disafforestation, reclamation or irrigation.

In the Public Works Department the class of Superintendents of Works has been abolished and replaced by additional Superintending Engineers. The department remains under the joint control of two Chief Engineers, who are also Secretaries to Government in the Public Works Department, the one for buildings and roads and the other for irrigation. In the Buildings and Roads Branch the province is divided into seven circles in charge of Superintending Engineers. The sanctioned staff of the branch includes 38 Executive Engineers and 27 Assistant Executive Engineers belonging to the Indian Service of Engineers, while 29 temporary Engineers are employed to make up deficiencies in the actual strength. There are 44 Assistant Engineers belonging to the Burma Engineering Service. Four posts of Executive Engineer and four of Assistant Executive Engineer are sanctioned as a distinct cadre for employment in the Shan States Federation, where there is also a Chief Public Works Officer, whose status corresponds to that of a Superintending Engineer. The Irrigation Branch has charge of irrigation works, embankments and waterways throughout the province, grouped into three Superintending Engineers' circles. There are in this branch ten Executive Engineers and eight Assistant Executive Engineers, with 17 Assistant Engineers and eight temporary Engineers. Specialists in the department include two Architects and a Quantity Surveyor; a Superintending Engineer, four Engineers and four Assistant Engineers for the engineering branch of the Department of Public Health; and an Inspector, an Engineer, and six Assistant Engineers in the electrical branch.

The administration of the income-tax is now in charge of a Commissioner of Income-tax. For Rangoon, Mandalay, and the nine other commercially most important districts in Lower Burma, there is a special staff consisting of a Deputy Commissioner and two Assistant Commissioners of Income-tax, and 22 Income-tax Officers. In the remaining districts, the Deputy Commissioner in charge of the district is also the Assistant Commissioner of Income-tax, while officers subordinate to him, generally Subdivisional Officers, perform the functions of Income-tax Officers. Commissioners of Divisions in Upper Burma are no longer Assistant Commissioners of Income-tax.

Character of Land Tenures : System of Survey and Settlement.

For information on this subject reference should be made to paragraphs 43 to 56 of the Report on the Administration of Burma for the year 1921-22.

Civil Divisions of British Territory.

For information on this subject reference should be made to paragraphs 57 to 67 of the Report on the Administration of Burma for the year 1921-22.

Details of the last Census : Tribes and Languages.

For information on this subject reference should be made to paragraphs 68 to 75 of the Report on the Administration of Burma for the year 1921-22.

Changes in the Administration.

1. There was no change in the personnel of the Government during the year 1923-24. His Excellency Sir Spencer Harcourt Butler, G.C.I.E., K.C.S.I., was Governor. The Hon'ble Mr. W. J. (now Sir William) Keith, C.I.E., and the Hon'ble Sir Maung Kin, K.C.S.I., were members of the Governor's Executive Council; and the Hon'ble Mr. J. A. Maung Gyi and the Hon'ble U Maung Gye were Ministers.

2. The only territorial changes made during the year were the amalgamation of the Sima with the Sadon Sub-division in the Myitkyina District, and the transfer of the Kachin Hill Tracts of the Katha District to the Mogaung Subdivision of the Myitkyina District.

3. **Judicial Administration.**—The appointment of District and Sessions Judge for the Thayetmyo District, which had originally been sanctioned temporarily for one year only, was allowed to lapse, the District and Sessions Judge of Prome being placed in charge of Thayetmyo also.

Police.—The number of temporary Deputy Superintendents for the provincial police was reduced from 10 to 5, while one additional temporary post of Deputy Superintendent was included in the cadre of the Rangoon City Police for the charge of the family of the late ex-King Thibaw.

Land Records Department.—A new grade of Extra Assistant Superintendents of Land Records was created, corresponding in status to the Subordinate Civil Service. The cadre provided for 26 appointments in the grade.

Department of Agriculture.—A temporary appointment of Agricultural Engineer was made permanent.

Excise Department.—A new post of Chief Superintendent of Salt, with headquarters at Rangoon, was created for the supervision of the salt revenue throughout the province, under the direct control of the Excise Commissioner. The time-scales of pay for the Burma and Subordinate Excise Services were further revised during the year.

Co-operative Department.—The Assistant Registrars and Junior Assistant Registrars of the Co-operative Department became Extra Assistant Commissioners and Myoôks respectively, forming a co-operative branch of the Burma and Subordinate Civil Services.

Public Works Department.—In the Buildings and Roads Branch of the Public Works Department the class of Superintendent of Works was abolished, and four additional Superintending Engineers were appointed instead. The distribution of Superintending Engineers' circles was consequently again revised. Four circles, Rangoon, Pegu, Irrawaddy and Maritime, were formed in Lower Burma, with headquarters at Rangoon, and three, Mandalay, River, and North-East, in Upper Burma (with the Toungoo District), with headquarters at Maymyo. With these changes the number of sanctioned appointments of Executive Engineer and Assistant Executive Engineer was fixed at 38 and 27 respectively. A revised time-scale of pay for the Upper Subordinate establishment was introduced. For employment in the Federated Shan States, appointments of four Executive Engineers and four Assistant Executive Engineers and of a Chief Public Works Officer, whose status corresponds to that of a Superintending Engineer, were sanctioned.

In the Irrigation Branch the Kyaukse Surveys Division was amalgamated with the Kyaukse Irrigation Division in May 1923; and later in the year a new Kyaukse Construction Division, with two subdivisions, was formed. The Irrawaddy Surveys Division was amalgamated with the Embankment Division. No alteration in the strength of the services however, was made during the year in consequence of these changes.

A standing Communications Board was formed during the year, consisting of the Finance Member, the two Ministers, the Development Commissioner and the two Chief Engineers as *ex-officio* members, four members nominated by the Governor, and 16 members elected by the non-official members of the Legislative Council; and a temporary post of Superintending Engineer to act as Secretary to the Board was created.

Department of Industries.—A post of Principal of the Government Engineering Institute, Insein, was created; and temporary additions were made to the staff of the Institute. New appointments of Assistant Principal, Saunders Weaving Institute, and Lacquer Expert to Government were sanctioned.

Relations with Tributary States and Frontier Affairs.

(i) Shan and Karenni States.

[Federated Shan States, comprising Northern and Southern Shan States: six Northern States, area 20,156 square miles, population 585,924; 35 Southern States, area 36,157 square miles, population 847,618. Karenni: four States, area 4,280 square miles, population 63,850, tribute Rs. 5,350. Hsawnghsup (Thaungdut): area 529 square miles, population 7,043, tribute Rs. 400. Singkaling Hkamti (Zingalein Kanti): area 983 square miles, population 2,287, tribute Rs. 100. Hkamti Lōng (Kantigyi) or Bhor Hkamti: area 200 square miles, population 7,673, tribute Rs. 2,433.]

4. In spite of very unsettled conditions in Yünnan, peace was unbroken throughout the year on the Chinese frontier, although rumours of impending attack on Selan from the disturbed Chinese Shan state of Kanai led in April

1924 to a rapid concentration of military police and the establishment of a temporary post at Muse. The annual frontier meeting with Chinese officials was held at Nawngma in January 1924, and about half the cases down for discussion were disposed of. A closer demarcation of the boundary with a view to the settlement of disputes over cultivation was recommended. Relations with Siamese officials on the Southern Shan States frontier were cordial. The most important incident of the year was an outbreak of Taungthus on the hills north-west of Loilem, who refused payment of a newly imposed tax on *thanat*. A riotous incursion into Loilem took place, and an Assistant Superintendent and a circle headman were wounded. The mob was dispersed and the ringleaders of the movement eventually captured and punished with the help of military police. With a march of military police through the disaffected area, and a subsequent tour by the Assistant Superintendent through the villages concerned, all signs of disaffection disappeared.

The second session of the Federal Council of Shan Chiefs was held during December 1923, and was attended by all the members except one *Sawbwa* and two *Myozas* who were ill. The most important business was the consideration of the budget, which led to instructive discussions on various matters connected with public works, forest administration, education and hospitals. The Council decided that the cost of a survey establishment hitherto maintained by the Northern States for revenue purposes should be made a charge on the Federation budget, and passed a resolution aiming at uniformity of taxation on *taungya* cultivation. The extension of the Workmen's Compensation Act, the Indian Mines Act, the Indian Boilers Act and the Burma Towns Act to the Shan States was recommended, and the issue of orders by His Excellency the Governor regarding arms, excise, gambling, registration and elephants' preservation, with a view to harmonizing the various regulations of different states, was recommended.

The sanctioned strength of the military police remained unaltered, although there was some shortage in actual strength. The usual frontier patrols were sent out during the open season. The discipline of the force was good, and relations with the local inhabitants were satisfactory. There was a considerable improvement in musketry. There was no change in the sanctioned strength of the Government civil police. Discipline and conduct were fair. New police buildings were erected at Kalaw and the accommodation at Taunggyi was improved. The number of cases reported rose from 629 to 672 in the Northern States and from 289 to 355 in the Southern States, but the increase was mainly in petty cases. Detection was described as fair. The number of cases reported to State police was larger than in the previous year; but their work was reported to have improved in quality. The State police in Möngmit State took over the duties of the Government civil police. The number of criminal cases before the courts showed an increase, mainly in cases under the Municipal Act and other special laws. In the Chiefs' courts substantial justice was done without undue delay. Civil litigation increased in all courts in the Northern States, and in the Government courts in the Southern States. There was some improvement in jail discipline, although escapes were again numerous from the prisons in the Southern States. The Hsipaw jail was in charge of a jailor lent by the Provincial Government. Its management and discipline improved and there were no escapes.

The rainfall was erratic. The rice crop was good in the Northern States and in Kēngtūng; but potatoes did badly in all parts, and the

price was poor. In some places distant from the railway the cultivators did not trouble to dig up the potatoes. Tea, ginger, tobacco and *thanal* generally did well. Useful experimental work on wheat, potatoes and other crops was done at the agricultural farm at Yawnghwe. There was practically no change in wages in the Northern States, but in the Southern States they again rose except in Kengtūng, owing to a rise in the price of rice. The cultivation of opium is being steadily restricted, and by May 1925 no cultivation is to be permitted west of the Salween. By an order issued in 1923 cultivation is only allowed under license, and licenses are only issued to those who have cultivated for at least the five preceding years. There were local outbreaks of rinderpest and foot-and-mouth disease, but the results were not serious except in the North-Eastern Subdivision of the Southern States, where agricultural operations were considerably hampered. There was an increase in the value of import and export trade, but in the Northern States this was mainly accounted for by the activities of the Burma Corporation, Limited. There was no other mineral development in the Northern States, and little in the Southern States. The coal mines at Kalaw have been closed owing to engineering difficulties. Elsewhere the cost of transport is the chief obstacle.

The forest revenue for the financial year totalled Rs. 16'63 lakhs. Little progress was possible owing to insufficiency of staff and establishment. A noteworthy feature of the second session of the Federal Council was a resolution emphasizing the importance of strengthening the forest establishment, and urging that this should take preference over a suggested extension of the activities of the Department of Agriculture in the States. Inadequacy of staff was also felt in connection with public works. A long and costly building programme is necessary to bring existing buildings into good repair; and the roads are mostly unmetalled. Work was mainly confined to improving the existing roads by draining and bridging. Expenditure on public works amounted to Rs. 8'13 lakhs in the Northern and Rs. 6'83 lakhs in the Southern States; and on roads alone Rs. 6'13 lakhs in the Northern and Rs. 5'47 lakhs in the Southern States, some two-thirds in each case being spent on repairs.

In educational matters the year was one of preparation rather than advance. Among the decisions arrived at by the Federal Council were the fixing of scales of pay for anglo-vernacular and vernacular school teachers, the establishment of a provident fund for anglo-vernacular school teachers, the making of rules for the grant of rewards to teachers for passing examinations in Shan, and the refusal of registration to schools with less than 20 pupils. Attention was necessarily devoted more to the improvement of central schools than those in more remote places: and there was an increase in attendance at the former. A number of the Chiefs evinced active interest in education, and there were signs that others, previously indifferent, were awaking from their lethargy. The Wesleyan and American Baptist Mission schools continued to work efficiently and successfully.

There were no epidemics on a large scale, and the health of the people was generally good. Increased attendance again indicated confidence in hospitals and dispensaries. The Myelat and Loilem itinerant dispensaries continued to do useful work and gained in popularity. The Federal Council at its second session decided to open a similar dispensary for the Shweli area, subject to assistance being given by the European timber firms working there.

The revenue of the Northern States rose from Rs. 20'39 lakhs to Rs. 21'43 lakhs; and of the Southern States from Rs. 15'89 to Rs. 17'48 lakhs, in spite of the poor crops in some of the states. Progress in revenue assessment was reported.

5. A meeting took place between local Karenni officials and a Siamese police officer, for the discussion of frontier affairs, and friendly relations were established. Within the States the year was uneventful. There was less crime than in the previous year, and the work of the courts, both criminal and civil was lighter. The rainfall was poor and the rice crop disappointing in all States. Maize, sesamum and coffee, on the other hand, did fairly well. The revenue from forests again showed a serious decline, and the position is not likely to be relieved for some years, until the forests which have been closed owing to reckless over-extraction can once more be worked. The new growth in such forests as have been shut was reported promising. The Mawchi mines remained closed throughout the year, and there was no extraction of minerals elsewhere. With the poor agricultural year, the decline in forest revenue, and the absence of mineral royalties, the gross revenue of the States fell from Rs. 1'99 lakhs to Rs. 1'89 lakhs. The supply of labour was adequate, and prices were moderate. The trade of the States declined. There were no epidemics, and the health of the people was generally good. The number of persons vaccinated was nearly double that of the previous year. There was some increase in the number of both boys and girls attending school, and examination results were more satisfactory than in the previous year. Of the 36 schools, 26 belong to the American Baptist Mission and five to the Roman Catholic Mission.

6. The year was again quiet in the small Shan States in the Upper Chindwin District. Relations between the Kanti Shans and the Nagas of the unadministered territory west of the Chindwin were friendly, and nothing was heard of any threats of raids on villages in the state. The usual trade exchanges between the Kanti Shans and the Nagas, and between the Thaugdut Shans and the Manipuris to the west continued. Crime was negligible. The health of the people was good; and there was no cattle disease except a short outbreak of anthrax in Thaugdut. The rice crop was good in Kanti, but there were partial failures from insufficient rain in Thaugdut.

(ii) The Chin Hills.

(The Chin Hills District: area approximately 8,550 square miles, population 110,079. The Pakôkku Hill Tracts: area approximately 3,100 square miles, population 28,799. The Hill District of Arakan: area approximately 3,000 square miles, population 20,914. Tracts in the Upper Chindwin, Akyab and Kyaukpadaung Districts.)

7. Peace reigned throughout the greater part of the Chin Hills during the year 1923-24; but in the area till recently unadministered certain villages now belonging to the Hill District of Arakan made a raid on a village included in the Pakôkku Hill Tracts, in which one villager was murdered and four captives were carried off. There were also several minor raids in the previously unadministered area, in which several villagers were carried away but subsequently ransomed; and at

the close of the year a raid, with the lifting of a quantity of live-stock, took place between two villages in the Somra Tract. In consequence of the first-mentioned raid, the Deputy Commissioners of the Chin Hills and the Hill District of Arakan and the Superintendent of the Pakôkku Hill Tracts all made tours with military police columns in the newly administered area, and joining forces paid a punitive visit to the villages concerned in the raid, releasing the captives and exacting compensation. The opportunity was taken to exact fines from several other villages which had been guilty of similar misdeeds. The raid in the Somra Tract was also punished by fine and most of the property was recovered. Apart from these incidents, the inhabitants of the newly administered area generally showed signs of ready acceptance of administration. Communications were improved, tribute was readily paid, and disputes were freely referred to the officials for decision. There was no other crime of any special importance. The agricultural season was generally favourable and the crops good. Tribute was collected without difficulty and increased in amount, mainly owing to collection in the newly administered area. In the Hill District of Arakan, however, where the rates of revenue were enhanced during the year, there were heavy outstandings at the close of the year. In spite of excellent harvests, traders from Akyab were less active than usual and money was short. Educational progress was reported from the Chin Hills District, but not from other parts. The health of the people was good, except for an outbreak of small-pox in part of the Hill District of Arakan. No opposition to vaccination was reported. During the year new hospitals were completed at Falam and Tiddim in the Chin Hills District. Travelling dispensaries did useful work in each subdivision.

(iii) *The Kachin Hill Tracts.*

(The Putao District and Tracts in the Myitkyina and Bhamo Districts.)

8. Peace was maintained throughout the year on the North-East Frontier, although disturbances in the Chinese Shan state of Kanai gave rise to rumours of attack on the British frontier, which were met by a concentration of military police from Bhamo and the Shan States. A number of Shan refugees from Kanai took shelter in British territory, and precautions had to be taken to prevent the organization of reprisals against the Chinese authorities by these and by inhabitants, Kachins or Shan-Tayoks, related to those in trouble in Kanai. Some of the chiefs in the unadministered Triangle adopted an unfriendly attitude during the year, and survey operations had to be suspended: but there was no raid. Crimes of violence were few, and of no special interest. There were a number of prosecutions under the Forest Act arising out of popular dissatisfaction with the boundaries of the Wapyudaung forest reserve in the Shwegu hill tracts. There were fewer civil suits in Myitkyina and Putao, but more in Bhamo. The cases were of a petty nature; most civil disputes were settled by headmen and elders. The rate of tribute was enhanced in Myitkyina, but the increase was suspended in Bhamo on account of the failure of crops. A field tax on low-lying fields in Bhamo, however, was imposed for the first time, and practically no difficulty was met with in its collection. The cultivation of opium is not yet prohibited in the greater part of the Putao District, but the people have been warned that prohibition will be enforced eventually.

It was so enforced in the Myitkyina and Bhamo hills; but as poppy cultivation was unrestricted on the Chinese side of the frontier, a brisk trade in illicit opium was carried on and large seizures were made from time to time. The output of jade from the Kansi mines, was about 40 per cent. below that of the previous year. That of amber from the Hukong Valley mines was reported to be about the same as in the previous year; but the quantity brought into Burma was much larger. Tribute was remitted as usual as a reward for good work done on roads. Road maintenance was generally reported good; and a few new bridges were completed during the year. Malaria continued to be the most prevalent disease in the hill tracts. Outbreaks of influenza, dysentery and small-pox were also reported. The travelling dispensary in the Sinlunkaba hills again did excellent work. Proposals were made for the establishment of a hospital in the jade-mines area, which is believed to be a centre of infection. Education continued to make progress in the Bhamo District.

Condition of the People.

9. The season was generally poor for rice and other important crops. In Lower Burma, the middle rains were excessive. Extensive damage was done by floods, and shortness of the late rains produced failure in replanted areas. In Upper Burma, except in the extreme north, the rains were generally a failure. Prices for the 1923 crop were considerably higher than those of the previous year; and the prices of cotton and groundnut were also high. Retail prices of the principal food grains ruled high. There was a decline in the volume of external trade; and internal trade also suffered from continued depression. Vital statistics for 1923 suggest some improvement in public health. Deaths from small-pox nearly doubled, and there was a small increase under plague; but these increases were far more than counterbalanced by decreases under cholera, fevers, dysentery and diarrhoea, and respiratory diseases. There was rather less mortality from cattle disease than in 1922-23, but the Upper Chindwin and Amherst Districts again suffered somewhat severely from rinderpest. The amount of serious crime was very much on the same level as in the previous year, but there was still on the whole a slight upward tendency.

CHAPTER II.

ADMINISTRATION OF THE LAND.

REFERENCES—

- Report on the Land Revenue Administration of Burma during the year ended the 30th June 1924.
Report on the Land Records Administration of Burma for the year ended the 30th June 1924.
Report of Inquiry into the Condition of Agricultural Tenants and Labourers.
Agricultural Statistics of India, Volume I.

Realisation of the Revenue.

10. No change was made during the year in any of the enactments dealing with the administration of land and the land revenue ; but several alterations of detail were made in the rules issued under the Acts and in the directions to revenue officers. New rules under the (Lower) Burma Land and Revenue Act provided for the declaration of areas as "Government estate," in which occupation should only be permitted under lease, and for the ejectment of persons occupying such areas otherwise ; and laid down conditions regarding the issue of leases and the fixing of rent in such areas. The object of these rules was the administration by the Colonization Department of Government, as a model landlord, of certain lands newly coming under cultivation. Additions to and amendments of the revenue and town land directions provided for the disposal by local bodies of the produce of fruit trees standing on land vested in them and also for the credit of proceeds derived from trees standing on Government lands within municipalities to the municipal funds concerned.

11. The total demand of land revenue proper, exclusive of shares credited to the head of irrigation on account of protective or irrigation works, was Rs. 3,09'85 lakhs, a fall of Rs. 7'61 lakhs below the previous year's figure. The decrease was due to heavy floods in the Akyab, Toungoo, Bassein, Henzada, Amherst and Thaton Districts of Lower Burma, and to an unfavourable season in most parts of Upper Burma. The floods led to the exclusion of large tracts of cultivated land from assessment, in consequence of the complete destruction of crops. In other parts of Lower Burma cultivation was extended much as usual. New settlement rates of revenue were introduced in parts of the Hanthawaddy and Pyapôn Districts, and also in the Kyaukse District ; but in the latter case they resulted in the reduction of the total assessment by nearly Rs. 2 lakhs. Shwebo was the only important district of Upper Burma from which favourable rains were reported ; and these with an extension of irrigation raised the demand for the district by Rs. 1'39 lakhs. The floods in Lower Burma led, in addition to the exclusion of large areas from assessment, to heavy remissions of

revenue, especially in the Insein, Tharrawaddy, Prome, Henzada and Ma-ubin Districts ; and the total amount remitted was Rs. 17'39 lakhs, against Rs. 14'41 lakhs in the previous year, and Rs. 4'45 lakhs in 1921-22. The total collections of land revenue in the agricultural year amounted to Rs. 2,85'82 lakhs, or Rs. 12'28 lakhs less than in the preceding year. Some difficulty was experienced in the work of collection in a number of districts, towards which the poor harvest, misguided leniency, official delays and possibly political agitation all seem to have contributed. There was an unprecedented amount outstanding at the end of the financial year, but in most districts it was reduced to reasonable dimensions by the end of the agricultural year. The total amount then outstanding, Rs. 6'68 lakhs, was still large, but not inordinate by comparison with that of the previous few years.

12. Arrears for the realization of which recourse to process was found necessary amounted to Rs. 28'02 lakhs, against Rs. 20'68 lakhs in 1922-23 and Rs. 12'93 lakhs in 1921-22. There was an increase in the number of every kind of coercive measure except sales of moveable property, but the increase was in no case proportionate to the increase in arrears. The most noticeable rise was under warrants of arrest. Out of 1,607 persons actually arrested, 539 were in the Akyab and 437 in the Kyaukpyu District. Collection is always difficult in Akyab with its thrifty Chittagonian population, and in the year under review the agricultural season was poor. Kyaukpyu too has given a good deal of difficulty of late years ; but warrants of arrest appear there to have often been issued merely with a view to strengthening the hands of headmen in their revenue collection. Contumacious default due to political agitation was reported from one or two districts. The number of persons actually committed to jail was twelve. The percentage of arrears recovered to those for the realization of which application was made was 67. Rangoon, with only Rs. 1'57 lakhs recovered out of Rs. 5'57 lakhs, lowered the provincial percentage considerably. The arrears there were mainly of income-tax, of which Rs. 3'08 lakhs were still under recovery at the close of the year. Of this sum, Rs. 2'12 lakhs were due from two assessees.

Surveys.

13. The most interesting item in the year's survey programme was the survey by aerial photography of 1,350 square miles of forest land in the Irrawaddy delta, for the purposes of the Forest Department. The photography was carried out by an aeronautical engineer under contract with Government. The provision of fixed points, the preparation of the mosaic, and the fair mapping were undertaken by No. 18 (Aero-photo) Party of the Survey of India. The aerial method was adopted owing to the great difficulty of survey by ground methods in forest country intersected by creeks. By the latter methods the work would have taken three times as long and probably have cost twice as much. The survey was entirely successful for the production of a topographical map, which is being prepared on a three-inch scale. The photographs are also to be used for the preparation of stock maps by the Forest Department. Ordinary ground topographical survey

operations were carried on by Nos. 10, 11 and 12 Parties of the Survey of India in the Akyah, Kyaukpyu, Sandoway and Amherst Districts in Lower Burma and in the Minbu, Thayetmyo and Upper Chindwin Districts in Upper Burma. An area of 6,997 square miles in all was surveyed on the half-inch, one-inch, two-inch or four-inch scale. Triangulation was also carried out in the Kyaukpyu, Sandoway, Amherst and Thaton Districts with a view to detail survey in the following season. Thirty linear miles of forest boundary traverse were also done in the Amherst and Thaton Districts. No. 21 (Burma Forest) Party surveyed a total of 769 square miles of reserved forests and unclassified forest land on the two-inch scale, and some 4½ square miles on larger scales, in the Bassein, Henzada-Ma-ubin, South Pegu and Katha Forest Divisions. They also traversed with the theodolite 448 square miles in the Tharrawaddy, North and South Toungoo, Shwegyin, Thaton and Pynmana Divisions; and did a linear two-inch survey of 143 miles of reserved forest boundary in the Insein and South Pegu Divisions, with a view to adjustment of the boundaries with the old survey on republication of the maps. Precise levelling over a length of 593 miles was done for the Irrigation Branch of the Public Works Department. Tidal survey operations were continued at Rangoon and Moulmein, and in addition a new tidal observatory was erected and tidal observations resumed at Bassein. The tidal observatories were inspected, and tide-gauges were cleaned, adjusted and left in good working order. Twenty-two sheets of the one-inch survey, twenty-four sheets of the half-inch survey, and five degree sheets on the scale of four miles to an inch were published during the year.

14. The special survey parties were reorganized at the beginning of the year as a single party, with a view to putting it on a permanent footing as a nucleus to be expanded, according to the requirements of each year, by drafting in surveyors from the district staffs, and as a training ground to improve the professional standard of revenue surveyors. The result was to substitute Burmans largely for the Indian surveyors who had previously been recruited annually; and it was not found that the quality of the work suffered by the change. The work done included the original survey of 55,149 acres in the Hanthawaddy, Pegu, Myitkyina, Mandalay and Magwe Districts, resurvey for colonization or settlement purposes of 63,616 acres in the Pegu, Pyapôn, Myaungmya, Mandalay, Meiktila, Myingyan, Lower Chindwin, Sagaing and Yamethin Districts, and the traverse of some 155,000 acres in the Myitkyina, Magwe and Myaungmya Districts, with a view to cadastral survey, either by the party or by the local staff, in the following year. In addition to the work done by the special party, district staffs did 639 linear miles of traverse resurvey, and cadastral resurvey or revision survey over 687,136 acres, with original survey of 22,458 acres.

15. The special party carried out surveys on the 64-inch scale of the towns of Kyonmangé and Kyaikpi in the Myaungmya District, and began the traverse and survey of Yenangyaung on the same scale. Town surveys over 777 acres were done by the local staffs in Myaungmya, Meiktila and Minbu. The special survey party traversed ten mining leases in the Mergui and four in the Tavoy District, rubber leases covering

15,600 acres in the Mergui District, and the Ngahlaingdwin oil area of 19 square miles in the Minbu District.

Settlements.

16. During the year under review settlement operations were carried out by three parties in the Shwebo, Katha, Pyapôn and Mandalay Districts. The Shwebo settlement was completed, and the report was submitted in February 1924. The party which had done it then began operations in Katha. In addition to the preliminary operations of settlement, enquiries were made into the communal tenure systems of the district. In Pyapôn the distribution of the provisionally sanctioned demand was continued and was completed over an area representing nearly half the whole area for settlement. In accordance with the new procedure assessment reports were prepared on the area completed in the year, and new rates based thereon, were notified. A record of rights was prepared for the area over which settlement was completed. In Mandalay the initial report was completed and submitted; and a record of rights was compiled for two townships. Orders were passed by Government on the Kyauksé settlement proposals, which had been completed previously.

17. The financial effect of the new rates in the Kyauksé District was a calculated decrease of nearly half a lakh; but in Pyapôn the rates notified during the year gave an estimated increase of Rs. 2'34 lakhs or 23 per cent. The financial effect was thus an estimated nett enhancement of Rs. 1'84 lakhs annually. The expenditure of the settlement parties during the year was Rs. 2'95 lakhs.

Land Records.

18. The area under supplementary survey, in which complete land records are maintained, showed an increase from 32,096,473 acres in 1922-23 to 32,335,887 acres in 1923-24. The principal changes were the inclusion in the Hanthawaddy figures of 62,599 acres of grants of land made under the old waste land grant rules, a decrease of 6,916 acres eroded by the sea in Thaton, the abandonment of supplementary survey on the introduction of fixed assessments over 27,467 acres in remote parts of Tavoy, and an increase of 123,124 acres in Shwebo on recalculation at resettlement. The occupied area dealt with by the department was 19,225,059 acres, much the same as in the previous year. The assessed area fell from 15,141,690 acres to 14,307,282 acres, owing to extensive failure of crops in the dry zone and to disastrous floods in several districts of Lower Burma.

19. The cost of the supplementary survey establishment, including that of survey schools and a share of the cost of the controlling office, was Rs. 23'59 lakhs, against Rs. 23'76 lakhs in the previous year. The cadre of the service was revised during the year, and a new grade of Extra Assistant Superintendents was formed. On the other hand a

number of vacancies for surveyors was left unfilled in anticipation of reductions which a simplification of procedure had rendered possible. The cost of survey schools was reduced from Rs. 0'50 lakh to Rs. 0'15 lakh, with the closing of 11 out of the 17 schools. The total cost of the department represented 6'6 per cent. of the total revenue assessed against 6'3 per cent. in the previous year.

20. In accordance with a decision arrived at in the previous year the number of survey schools was reduced from 17 to 6. It is intended in future to train the majority of recruits by attaching them to revenue surveyors instead of sending them to survey schools. Of 219 applicants for admission to the schools, 67 were rejected or withdrew; and subsequent withdrawals or failure to pass the preliminary examination in surveying brought the number down to 102 at the end of the year. The educational qualifications of the pupils again improved, 61 per cent. having passed the seventh standard examination. Scholarships were awarded only in nine districts where recruitment needed stimulating, and the number was reduced from 144 to 29. Exemption from the payment of fees was also largely restricted. The average cost of each pupil was Rs. 144, against Rs. 185 in 1922-23. Attendance was good, and conduct generally satisfactory. Revenue surveyors from districts were deputed for advanced survey training with the special survey party. One probationer Assistant Superintendent completed his training, and four others were under training during the year. Eight Assistant Commissioners, six Extra Assistant Commissioners or members of the Burma Frontier Service, and 19 Deputy Myoôks went through the prescribed course of training in land records work.

21. The area sold during the year was 505,350 acres, the lowest figure since 1918-19 and less by 115,481 acres than in 1922-23. As sales fell off alike where the agricultural conditions were fair and where they were poor, the most probable explanation was stringency of the money market. There had been considerable speculation in land during the three previous years, and the check to this was perhaps salutary. Prices paid for land declined on the whole, and sales were consequently discouraged. Usufructuary mortgages are practically confined to Upper Burma, where they are still the usual form of mortgage. There was an increase in the area under such mortgages at the end of the year, mainly owing to necessity following a series of bad years, but partly also to a preference for mortgage over sale in the hope of improved values later. The subject of land values and mortgages is referred to again in paragraph 66 below.

Waste Lands.

22. The work of the Colonization Department was confined during the year to consolidation of the position already reached, and the preliminary examination of fresh areas with a view to development. Actual colonization operations were not begun on any new areas. In the Sittang area the number of tenancy societies at the end of the year was 79. Three were dissolved during the year, in consequence of default in the repayment of loans; but the land of one of these was allotted to a reconstituted society.

The land occupied by the other two was let out by the department to individual tenants for temporary cultivation. A banking union was formed during the year for the financing of colony societies in this area, and made a promising start. Tenancy societies in the Yandoon Island were still shaky owing to the liability of their land to flood; but there was an improvement in the repayment of loans. One society was dissolved during the year and its land let to tenants. No leases have yet been issued to societies in this area, and it may be found necessary to convert the whole into a Government estate. The possibility of dealing similarly with the Pyuntaza Plain area was also under examination during the year. Of the seven societies previously settled in this area, one was dissolved and its land let to tenants, while two others were in a precarious condition owing to the unhealthiness of their situation and the doubtful quality of the soil. The repayment of loans had to be suspended for the year. No leases have yet been issued to societies in this area. In the Myitkyina area three tenancy societies were liquidated, and it was found necessary, owing to the departure of members from societies and the poverty of the soil, entirely to remit Government loans to the amount of Rs. 0'60 lakh, and to arrange for repayment of the balance over five years. It is questionable, however, whether the remaining societies are sufficiently stable to carry this out. The situation is complicated by the incidents of communal tenure peculiar to the district. The amount of Government loans outstanding against colony societies at the end of the year were: Sittang, Rs. 14'02 lakhs; Yandoon, Rs. 1'59 lakhs; Pyuntaza, Rs. 0'93 lakh; Myitkyina, Rs. 2'56 lakhs.

23. The area granted or leased for cultivation was noticeably larger than in 1922-23, owing principally to the improvement in the rubber market, which stimulated the undertaking of rubber planting in Hanthawaddy, Amherst and Mergui. Over 8,000 acres were leased in these three districts. In Bassein rather more than 2,000 acres of land excluded from grazing grounds was granted for ordinary cultivation to ex-soldiers.

24. The area granted free of revenue for religious purposes fell from 179 to 109 acres, while that granted similarly for public purposes rose from 23 to 28 acres. There were no grants of special importance. The area granted or leased as an appanage of the office of village headmen was 397 acres, a normal figure. The total annual value of assignments of land revenue made during the year was Rs. 746.

Government Estates and Wards' Estates.

25. Development of the Government estate in Rangoon continued in the hands of the Rangoon Development Trust. The area of the estate on the 31st March 1924 was shown as 2,998 acres, or some 91 acres less than at the beginning of the year, but the greater part of the reduction was due to the correction of errors by which certain areas vested in the Port Commissioners had been erroneously included. Ten acres represented road and other areas of completed works, which were handed over to the Corporation of Rangoon.

Other changes were due to exchanges or sales of small areas for special reasons. The sale of land belonging to the Government estate has been jealously restricted for the past fifty years, and is only now permitted for very special reasons and never for the purpose of providing capital for development. Any sale proceeds must only be utilized to add fresh areas to the estate. During the year under review Rs. 6'72 lakhs were realized by sales of portions of the Government estate, and Rs. 6'16 lakhs were spent on the acquisition of additional areas; but the totals from the inauguration of the trust until the end of the year showed Rs. 8'20 lakhs realized from sales and Rs. 13'92 lakhs spent on acquisition. The most important sale during the year was that of certain areas measuring just over half an acre in the occupation of the Surati Bazaar Company, which had originally been intended as drainage spaces but has never been used as such. The sale price was Rs. 11'56 lakhs, of which Rs. 6'50 lakhs were paid during the year. The most important acquisition was the joint acquisition by the Port and Development Trusts of 1,833 acres on the outskirts of the town for combined town and port development. Rs. 5'56 lakhs were paid by the Development Trust on this account during the year. When the acquisition is complete, and when the acquired land is finally allocated between the Development and Port Trusts, some 900 acres of undeveloped land will be added to the Government estate. An important series of exchanges was made during the year on the north-eastern outskirts near the new race-course between the Government estate and the trust estate, that is, land acquired by the trust from a distinct fund in pursuance of schemes of general development of the town. By these exchanges a number of broken fragments belonging to each estate have been replaced by continuous blocks.

The work done on the development of the Government estate is best indicated by the figures showing expenditure under various heads. The total expenditure on works amounted during the year to Rs. 11'23 lakhs, of which Rs. 3'01 lakhs went to reclamation, Rs. 2'28 lakhs to internal communications, Rs. 0'74 to water equipment, and Rs. 0'52 to sewage equipment, while Rs. 2'79 lakhs represented expenditure classed as miscellaneous. Reclamation thus continued to claim the largest share of expenditure, as is demanded by the nature of things where areas awaiting development are the swamps which the expansion of the town has largely avoided in the past. Side by side with the expenditure on the Government estate should be recorded an expenditure of Rs. 3'14 lakhs on reclamation classed under general development, and of Rs. 0'41 lakh on work done on payment for private owners as part of schemes of general development. Under the head of general development there was also an expenditure of Rs. 2'49 lakhs on main drainage works, and of Rs. 1'87 on the construction of main communications. The items of reclamation work completed during the year included 51 acres constituting the Alon swamp, 15 acres in Yegyaw, 20 acres in Botataung, 40 acres in Sangyaung village, 26 acres in East Kemmendine, 75 acres for the Provincial Museum site, and 27 acres in Ponnagon. From its inception on the 1st February 1921 to the end of the year under review, the trust had provided and leased 2,343 building sites in the town and suburbs, while 4,485 were planned and under development at the end of the year.

Shortly before the close of the year it was decided, in deference to long-expressed public opinion, to modify the ideal of the development of the Government estate on purely business lines. The rates of interest on the capital value of land and on the cost of reclamation and equipment, which form the basis of the calculation of rents, were

lowered; and definite limits were set to the enhancement of old occupiers' rents, which were often little more than nominal, for the first ten or fifteen years of new leases. This decision will, to some extent, retard future progress in the development of the Government estate, by curtailing the resources available; but the estrangement of public opinion was a serious defect in the working of the trust, which it was thought necessary to remove at any cost. Some account of the financial position of the trust will be found in paragraph 147 below.

26. The extent to which Government may be regarded as the landlord of agricultural land generally is indicated in the information regarding tenures in paragraphs 43 and 47 of the Report on the Administration of Burma for the year 1921-22. Before the year under review there were no agricultural estates in the province which were managed by Government after the fashion of a private landlord; but as described in paragraph 22 above, several areas previously allotted to tenancy co-partnership societies were during the year, on the liquidation of the societies, let out by the Colonization Department to individual tenants; and an extension of this system to larger areas was in contemplation. It was to this end that the rules regarding Government estates referred to in paragraph 10 above were made. No areas, however, were legally brought within the scope of those rules within the year. There are no 'wards' estates in the province.

Revenue and Rent-paying Classes.

27. The area returned as held by agriculturists was 14,678,622 acres, some 31,000 more than in the previous year. **Area held by Agriculturists, and Tenancies.** Despite this increase the proportion of the total occupied area that was held by agriculturists again declined slightly. The process of the transfer of land out of the hands of the agriculturists, which has long been a feature of the returns, was somewhat accelerated by the poor season; but it was noticeable that in Mandalay agriculturists gained at the expense of non-agriculturists, a result attributed to the working of co-operative credit. Of the area held by non-agriculturists, 2,390,813 acres were held by people classed as non-resident, and 943,316 acres by people classed as resident. Disproportionate growth of the area held by the former class is another constant tendency.

The area rented at full fixed rents increased in both parts of the province. In Lower Burma the area so rented is over 37 per cent. of the total occupied area. In Upper Burma a tendency to substitute fixed for the more usual partnership tenancies showed itself. During the year a special enquiry was made into the condition of agricultural tenants, which showed, apart from the increase of area let to tenants, that there had been a rise in produce-rents paid by tenants, that the size of basket in which the produce-rent is measured had been varied unfavourably to the tenant, that there had been increasing displacement of tenants, that the price of paddy had not risen in proportion to the cost of production, that the condition of the labourer had deteriorated, and that the productiveness of the land was decreasing, partly owing to insecurity of tenure for the tenants. A number of recommendations were made with the main objects of securing to the landlord his fair rent and protecting the tenant from unreasonable eviction.

CHAPTER III.

PROTECTION.

REFERENCES—

- Report on the Police Administration of Burma for the year 1923.
 Report on the Rangoon Town Police for the year 1923.
 Report of the Crime Enquiry Committee, 1923.
 Returns showing the results of measures adopted in Burma with a view to exterminating Wild Animals and Venomous Snakes during the year 1923.
 Report on the Administration of Criminal Justice in Burma for the year 1923.
 Report on the Prison Administration of Burma for the year 1923.
 Report on the Administration of Civil Justice in Burma for the year 1923.
 Note on the Working of the Registration Department in Burma during the year 1923.
 Report on the Working of the Indian Companies Act in Burma for the year 1923-24.
 Review of the Reports on the Working of District Councils in Burma during the year 1923-24.
 Report on the Municipal Administration of the City of Rangoon for the year 1923-24.
 Review of the Reports on the Working of Municipal Committees in Burma (except Rangoon), during the year 1923-24.
 Burma Lights Report for the year 1923-24.
 Administration Report of the Public Works Department, Burma, Buildings and Roads Branch, for the year 1923-24.
 Administration Report of the Commissioners for the Port of Rangoon from 1st April 1923 to 31st March 1924.
 Annual Statement of the Sea-borne Trade and Navigation of Burma with Foreign Countries and Indian Ports for the official year 1923-24, Part III, Shipping.
 Report on the Maritime Trade and Customs Administration of Burma for the official year 1923-24.
 Annual Statement of the Sea-borne Trade and Navigation of British India with the British Empire and Foreign Countries, Volume II.
 Annual Statement of Coasting Trade and Navigation of British India.
 Statistical Abstract for British India, Volumes I, III and IV.
 Report on Government Steamers, Vessels and Launches in Burma for the year 1923-24.

Legislative Authority.

The history and constitution of the legislative authority of the province are described in paragraphs 103 to 106 inclusive of the Report on the Administration of Burma for the year 1921-22.

Course of Legislation.

28. This report is for the period from 1st September 1923 to 31st August 1924. During the year under report eleven Bills were introduced in the Council, *viz.*, (1) the Burma Village Amending Bill, 1923; (2) the Burma Embankment (Amendment) Bill, 1923; (3) the Burma Local Bodies Banking Facilities Amending Bill, 1923; (4) the Rangoon University (Amendment) Bill, 1923, (5) the Burma Rural Self-Government (Amendment) Bill, 1923 (non-official); (6) the City of Rangoon Municipal (Amendment) Bill, 1923; (7) the Burma Rural Self-Government (Amendment) Bill, 1924 (Government); (8) the Rangoon Hackney Carriages (Amendment) Bill, 1924; (9) the Burma Canal (Amendment) Bill, 1924; (10) the Lower Burma Land and Revenue (Amendment) Bill, 1924; and (11) the Rangoon Development Trust (Amendment) Bill, 1924; of which the first four Bills have been passed into law as Burma Acts IV of 1924, VI and V of 1923, and III of 1924, respectively; and the sixth and seventh Bills have become law as Burma Acts I and II of 1924. The eighth and tenth Bills were rejected. The rest had not yet become law during the year.

The Local Bodies Banking Facilities Amending Act, V of 1923, is a measure enacted in response to a resolution passed by the Burma Legislative Council to the effect that it should be permissible for the funds of local bodies to be deposited with co-operative banks. The Act effects amendments in the law where necessary to remove legal obstacles to the disposal by the local bodies of their funds in the manner contemplated.

The Burma Embankment (Amendment) Act, VI of 1923, is a measure to prevent embankments being used for unauthorised traffic, because embankments are primarily constructed as a protection against floods and not for use as roadways, and the lowering of the surface by wear of traffic increases the danger of inundation. The Act has a two-fold object, (1) to take power to prohibit vehicular traffic where the embankment has not been constructed to bear it, and (2) to enable Government to recover from the persons benefited some part of the extra cost of putting embankments into a condition to fulfil the additional role of a means of communication for wheeled traffic.

The City of Rangoon Municipal (Amendment) Act, I of 1924, is enacted to place the Veterinary Department of the Corporation administratively under the Health Department.

The Burma Rural Self-Government (Amendment) Act, II of 1924, is enacted to remedy certain defects in the original Act as to the imposition of penalties for breaches of bye-laws regulating markets and to revise the distribution of civil divisions and districts in Burma.

The University of Rangoon (Amendment) Act, III of 1924, is enacted principally for the following purposes, firstly, to enlarge the Council of the University by the addition of a larger non-official element; secondly, to recognise the Council as the supreme governing body with powers to review the actions of the other University authorities except in purely academic matters, in regard to which a procedure is prescribed for settlement of disputes between the Council and the Senate; and thirdly, to empower the Council to affiliate, subject to certain conditions, colleges situated outside the limits of the University.

The Burma Village Amending Act, IV of 1924, is enacted with the object of bringing village administration more into line with the present condition of affairs in the province and to modernize some of the provisions which were useful when the province was less developed. The principal change is the introduction of village committees, a measure recommended in the recent report by the committee which was appointed to examine the causes of the great increase in violent crime. The village committee will form a bench to exercise the powers hitherto in the hands of village headmen to try certain criminal offences and to hear civil suits of a limited value. It will also form a general advisory board to assist the headmen in matters concerning the welfare of villages; and further will link on to village administration the duties with regard to local self-government, and especially with regard to sanitation, public health and the prevention of disease among human beings and cattle, which have been made over to district councils by the Burma Rural Self-Government Act, 1921. These village committees will be employed to carry out measures approved by the district council. Other changes relate to the cancellation of the provisions regarding the requisition of labour, the curtailment of the power of requisitioning supplies and transport for Government officers, and the modification of the provisions regarding communal responsibility.

29. The undermentioned Acts affecting Burma were passed by the Indian legislature during the year :—
General Acts affecting Burma.

General Acts of 1923.

XLIII.—The Indian Stamp (Amendment) Act, 1923.

General Acts of 1924.

- I.—The Indian Cotton Cess (Amendment) Act, 1924.
- II.—The Cantonments Act, 1924.
- III.—The Immigration into India Act, 1924.
- IV.—The Central Board of Revenue Act, 1924.
- V.—The Indian Penal Code (Amendment) Act, 1924.
- VI.—The Criminal Tribes Act, 1924.
- VII.—The Repealing and Amending Act, 1924.
- VIII.—The Sea Customs (Amendment) Act, 1924.
- IX.—The Indian Tariff (Amendment) Act, 1924.
- X.—The Indian Coinage (Amendment) Act, 1924.
- XI.—The Indian Income-tax (Amendment) Act, 1924.
- XII.—The Indian Soldiers Litigation (Amendment) Act, 1924.
- XIII.—The Indian (Specified Instruments) Stamp Act, 1924.
- XIV.—The Steel Industry (Protection) Act, 1924.

All the above Acts except the Immigration into India Act, 1924, came into force during the year under report.

30. No ordinance affecting Burma was made during the year of report.
Ordinances affecting Burma.

31. No Regulation affecting Burma was enacted during the year under report.
Regulations affecting Burma.

32. The Burma Towns Act, 1907, was extended to the notified areas of Lashio, Kalaw, Taunggyi and Loilem in the Shan States; the Births, Deaths and Marriages Registration Act, 1886, with certain modifications, and the rules made under sections 26, 28, and 36 of the Act, were extended to the areas in the Federated Shan States notified under section 210 of the Burma Municipal Act, 1898; the Indian Boilers Act, 1923, was extended to the whole of the Federated Shan States; and the Indian Registration Act, 1908, and sections 54, 107, 117, 118 and 123 of the Transfer of Property Act, 1882, as amended by the Transfer of Property (Amendment) Act, 1904, and the Devolution Act, 1920, were extended to those areas in the Federated Shan States which have been or may hereafter be notified under section 210 of the Burma Municipal Act, 1898.

Police.

33. The sanctioned strength of the civil police force was reduced during the year by two inspectors, three sergeants, 14 sub-inspectors, 444 head constables, and 944 constables, mainly in consequence of the abolition of the village beat patrol system, which had come to be generally regarded as inefficient. The Government police force in the Northern Shan State of Mōngmit was for reasons of economy replaced by a State force on the same lines as in other Shan States; and the special force in the mine area at Namtu was also reduced. In consequence of a heavy reduction made in the police budget by the Legislative Council, proposals were made for a reduction in the number of police-stations and outposts; but effect was not in fact given to these within the year, as proposals of a more comprehensive nature regarding the organization of the police were expected from a special committee appointed for the purpose in the latter part of the year. There was a nett reduction of two outposts within the year. Owing to the abolition of the beat patrol system, which left an excess of actual strength in many districts, there was a total shortage at the end of the year of only 34 officers and 121 men below a sanctioned strength of 1,620 officers and 12,983 men. The cost of civil police payable from provincial revenues was Rs. 97.41 lakhs, a decrease of Rs. 0.46 lakh below that of the previous year.

34. Fifteen officers and 248 men were dismissed or removed departmentally during the year; while six officers and 185 men were dismissed as a result of conviction in court. Other departmental punishment was incurred by 291 officers and 1,464 men; and magisterial punishment not followed by dismissal by two officers and 29 men. There were 18 cases of misconduct towards the public proved against the police. The King's police medal was awarded to one officer. There were 18 special promotions for good work, and 2,881 other rewards, against 47 and 3,172 respectively in 1922.
Conduct, Education and Training.

Four probationary Assistant Superintendents of Police completed their training at the Police Training School during the year, and four more were under training at the end of the year. One hundred and ten cadet sub-inspectors were posted to the school during the year. Thirty-four passed out successfully, nine were discharged during the course, and the remainder were still under instruction at the end of the year. The health of the cadets was good, and discipline was on the whole satisfactory. In district training depôts 1,593 recruits and 1,831 other constables underwent training, and 96 and 61 per cent. respectively qualified, results not quite so good as those of the previous year. The figure of merit obtained in both revolver and musketry courses showed improvement. Classes on first aid to the injured were held at 18 centres, and were attended by 257 officers and men, of whom 167 qualified at the examination. Police co-operative societies generally expanded in membership. Among subordinate officers and men, 88 per cent. of the whole strength were returned as literate.

35. Rs. 4'42 lakhs were provided in the budget for 1923-24 for the construction of permanent quarters for the civil police ; and buildings were under construction in several districts. Quarters for lower ranks were completed in the Akyab, Pegu, Yamethin, Magwe and Shwebo Districts, and for gazetted officers at Insein, Prome, Mandalay and Yenangyaung ; but these represented only a small proportion of the buildings required. Expenditure on hiring quarters amounted to Rs. 1'25 lakhs, against Rs. 1'17 lakhs in the previous year.

36. The number of cognizable cases reported to the police and magistrates during the year 1923 was 54,248, or 668 more than in 1922. The increase was largest in miscellaneous offences such as public nuisance and in proceeding under the preventive law ; but apart from these, there were considerable increases in serious offences against the person or property, while only minor offences against property, and offences against the state and public tranquillity, showed some reduction.

The volume of violent crime continued to grow, true cases dealt with by the police and magistrates numbering 2,048 or 13 more than in the previous year. There were 658 murders, 389 dacoities, and 122 cases of aggravated burglary, against 610, 364 and 88 respectively in 1922. Robberies on the other hand decreased from 819 to 728. Many of these offences are very trivial and are often more in the nature of a drunken frolic than a premeditated crime ; but others are as serious as organized dacoity. In a case in Insein, for example, four robbers armed with *das* attacked a man and his wife, killed the man and prepared to burn the woman alive as an inducement to her to part with her valuables. There were 29 cases of robbery in which murder was committed. The incidence of dacoity shifted geographically, Toungoo, Meiktila and Minbu, which had been prominent in the previous year, yielding place to Pyapôn, Bassein, Myingyan, Kyaukpyu and Amherst. In the last-named district the attacks were frequently planned from the Siamese border, which was reported to be a hot-bed of criminals and absconders. Steps were taken to secure the co-operation of the Siamese police in combating this menace. Murder was committed in 24 cases of dacoity ; and firearms were reported to have been used in 255 cases, a few more even than in 1922. The arms were usually locally made or Shan pipe-guns ; but

there were some cases in which licensees were suspected of lending their guns to dacoits. In one case an honorary magistrate was convicted along with five dacoits because he had lent them a gun presented to him by Government. The existence of gangs of dacoits was reported from all parts of the province. A committee of officials and non-officials appointed, as the result of a resolution of the Legislative Council, to enquire into the causes of the recent increase in violent crime attributed it mainly to economic causes and to popular dissatisfaction with the system of village administration as being unsuited to the stage of political enlightenment now attained. The committee made a number of suggestions for remedial or palliative measures, including the modification of the village law which has already been mentioned in paragraph 28.

There was an increase of burglary, attributed largely to economic causes ; but ordinary theft and cattle theft again both decreased considerably. Cattle thefts for the purpose of extorting ransom continued to form a large proportion of the total number of cases. The gradual substitution of stall-feeding for casual grazing makes theft less easy ; and a tendency towards greater care in the purchase of animals, with a view to ascertaining the seller's title, was reported.

37. Excluding cases in which investigation was refused, the number of true cases dealt with by the police was 46,799, of which 62 per cent. the same proportion as in the previous year, ended in conviction. Under crime proper, that is, with the exclusion of offences under special and local laws and other miscellaneous classes of cases, 31,345 cases were investigated, and 49 per cent. of these ended in conviction, this proportion also being the same as that of the previous year. There was no increase in the number of cases in which the police used their right of refusing to investigate trivial complaints. To save the waste of police time on such cases, the committee referred to in the last paragraph recommended the formation wherever possible of rural benches of honorary magistrates before whom petty offenders could be brought by village headmen. There was some improvement in the detection of dacoity cases, but not in any other class of case. The percentage of true cases ending in conviction under several classes was as follows :—

		1922.	1923.
Murder	...	25	22
Dacoity	...	22	26
Robbery	...	41	39
Burglary	...	30	27
Cattle theft	...	45	44
Ordinary theft	...	43	43

Identification in dacoity cases always presents difficulty, but the value of resistance by villagers in establishing the identity of the offenders, as well as in prevention, is great. The next best hope of detection appears to lie in the swift following up of clues by the police. In one case in Amherst quick pursuit by the police resulted in the capture of one culprit with disguising charcoal still upon his face. Courageous resistance was offered to dacoits by villagers in a good many cases, and as usual the heroes were suitably rewarded, for the encouragement of others. Excellent work was done by the police in a case in the Prome District, where property to the value of Rs. 12,000 was recovered and six men convicted.

The introduction of the reformed constitution at the beginning of 1923 went some way towards allaying political agitation of an unconstitutional kind and left the Criminal Investigation Department freer to devote its attention to criminal cases which were beyond the capabilities of the district police. Two fraudulent company cases were brought to a successful conclusion ; and the department also prosecuted a number of insurance swindles, generally involving arson but in one case the scuttling of a sailing ship. The visit of His Excellency the Viceroy at the end of the year threw much extra work on the department. One troublesome matter dealt with during the year was an enquiry regarding certain secret political associations with obscure aims but working on methods antagonistic to peace and order.

Village headmen continued to be of great assistance to the police, and there were signs that village associations, which had often of late years alienated the co-operation of villagers and put great difficulties in the way of the headmen, were beginning to lose their bitter political tone. Freed from the anti-government bias which has often characterized such associations in the past, there is hope of their becoming a potent force in the prevention and detection of crime.

There were 40 escapes from police custody, 34 from the civil police and six from the military police. In 27 cases the prisoners were rearrested.

38. There were several cases of the murder of village headmen

Important Incidents.

owing to steps taken by them in the discharge of their duty ; and in some of these the crimes were the direct outcome of the hostility of village associations. In one case in Tharrawaddy a headman was murdered in the hospital to which he had been taken for treatment after a first unsuccessful attack on his life. Other cases of interest though not of outstanding importance may be mentioned. A case in the Toungoo District illustrated the cheapness in which human life is sometimes held. A wealthy man whose daughter was being courted by the son of a poor family first hired an assassin to murder his daughter's lover and then, on his failure to carry out the bargain, hired a second to murder the first. In Bassein a criminal who was wanted for several robberies and other offences was arrested, and while in the lock-up went to the length of extracting his moustache, hair by hair, in order to avoid recognition. He was successful so far as the particular case he had in mind was concerned ; but other crimes were brought home to him.

39. The number of prosecutions under the Excise Act was consider-

Offences under Special Acts.

ably, and that of prosecutions under the Opium Act slightly, in excess of the previous year. The Excise Department was mainly responsible for the increase. Co-operation between the police and excise officers was generally reported satisfactory ; but the volume of serious crime left police officers of investigating rank little time to devote to enquiries concerning liquor and opium. Two large seizures of Shan opium, of over 12,000 tolas in each case, were made by the police in Mandalay. Trafficking on this large scale was explained by the extensive unloading of stocks from the Northern Shan States in view of the prospective introduction of new restrictions on cultivation.

Prosecutions by the police under the Gambling Act fell off in number from 3,214 to 2,650. A connection between gambling and

serious crime was borne out by a number of cases. In the Prome District, for example, two cases of murder were the direct outcome of gambling. In another case two police constables were stabbed in a raid on a gambling den, and their assailant was only prevented from further mischief by a shot from a sub-inspector's revolver. Complaint was made of the inadequacy of sentences often inflicted on those guilty of illegal gambling. The important thing is to suppress professional promoters of gambling, and with a view to the appropriate punishment of such men, arrangements were made to record convictions for organizing gambling by means of finger prints. Two disquieting features were noted ; firstly, a suspicion in more than a few cases that there had been connivance between the subordinate police and professional gamblers, and secondly, a marked falling off in the number of prosecutions instituted by headmen. Village political associations failed on the whole to substantiate their claims to usefulness in the suppression of gambling.

There was a slight drop in the number of prosecutions under the Arms Act ; but the obtaining of convictions in 90 per cent. of the cases was satisfactory. An intensive campaign against illicit arms in the Amherst District led to the surrender or discovery in hiding of over 400 weapons. Firearms are easily brought into this district from Siam. Good results in the recovery of unlicensed arms were also reported from Insein, Toungoo and Mergui. The total number of licensed firearms in the province rose from 9,720 to 12,372 in the course of the year.

40. There was an increase of over 2,000 in the number of true

Non-cognizable Crime.

cases of non-cognizable crime dealt with by the courts. In some districts the increase was attributed to a contempt for law and order inspired by political propaganda. Elsewhere it was thought to indicate a loss of popularity by unofficial courts set up by political associations. There was a satisfactory decrease in the number of cases in which prosecutions for sedition or under the Anti-Boycott Act were found necessary. There were 177 prosecutions for perjury.

41. The number of persons required to show cause against giving

Preventive Law, Surveillance and Identification.

security for good behaviour under the Criminal Procedure Code, or having their movements restricted under the Habitual Offenders Restriction Act, was 2,286, against 2,182 in 1922. A difficulty met with in the working of the preventive law was intrigue in connection with political associations and connected disputes, which frequently facilitated plausible pleas that false evidence had been given out of spite. In cases under the Criminal Procedure Code, the percentage in which security was demanded was only 61 ; but that of cases in which movements were restricted under the Habitual Offenders Restriction Act was 95. The latter Act appears to have been useful ; but there is still much to be learnt regarding its satisfactory working. For example the period of restriction was often unsuitable ; the areas to which persons were restricted were not always selected with discretion ; and permission to leave the area was sometimes given too freely. In one case in Tharrawaddy a criminal whose movements were restricted was immediately granted leave, which he utilized to return to his own

village and commit a brutal assault on one of the witnesses against him. Surveillance seems to have suffered in many parts from the period of transition following the abolition of the beat patrol system. During the year 3,967 names were added to the surveillance registers, and 2,496 were expunged on return to honest livelihood or for other reasons. There were 3,901 proclaimed offenders at the beginning of the year, and 955 more absconded and were advertized during the year. Of the total, 791 were arrested, the majority being new absconders; but the old list was also cut down in consequence of a reduction in the number of offences for which absconders were gazetted; and the year closed with the more manageable total of 1,927. The number of prisoners with previous convictions who were identified by the police before the passing of sentence was 5,568, or 356 more than in 1922. There was again a decided improvement in the results of training in finger-print work. The percentage of slips that had to be rejected at the bureau fell from 10 to under 5. The work of the bureau was mainly concerned with the identification of previously convicted criminals and of persons who had pawned stolen property. Out of 661 finger-prints on pawn tickets that were sent for examination, 558 were identified as those of the persons suspected by the police.

42. Punitive police continued to be employed throughout 1923 on the Zeyawaddy grant in the Toungoo District, as the litigation pending in India still led to disputes among the tenants. A temporary punitive force of one sub-inspector, and four constables was employed for three months in an elephant camp in the Tharrawaddy District.

43. The sanctioned strength of the railway police, was reduced during 1923, by the abolition of the temporary staff employed for goods train patrols, from 72 officers and 490 men to 67 officers and 453 men. The actual strength at the end of the year was 66 officers and 449 men. The cost fell from Rs. 3'44 lakhs to 3'38 lakhs. The conduct of the force was fair; but discipline is difficult owing to the scattered location of the men, and opportunities for corruption are plentiful. The poor accommodation provided by the railway company and the low pay make it difficult to recruit men of a really first-rate type. No progress was made during the year with the better housing of the force. The number of true cognizable cases dealt with by the railway police was 4,551, against 3,165 in 1922; but the increase was wholly due to revised classification of certain cases under the Railway Act. There was a decrease in all forms of theft from running goods trains, passenger trains and standing waggons, a result testifying to the efficiency of the goods-train patrols. It is questionable whether the abolition of these patrols will not prove false economy. Under violent crime there were seven murders, one culpable homicide and five robberies. One of the murders was that of a police constable who caught a thief red-handed in a carriage. The culprit escaped after having wounded several others who attempted to arrest him. Another was a case of train wrecking, committed out of spite for the maistri of a permanent way gang. A bad accident was caused and two passengers and the engine-driver were killed. A confession indicated the circumstances of the case, but three men who were tried were acquitted. No proceedings were instituted by the railway police under the preventive law, but good results were obtained by the

restriction of notorious railway thieves to areas away from the line by prosecutions instituted by district authorities.

44. There was no alteration during 1923 in the sanctioned strength of the military police, which stood at 13,405; but in consequence of the abolition of a post at Momeik 56 men were transferred from the North-West Border battalion to the Mandalay battalion, in which it was found that the reductions of 1922 had been rather too drastic. Posts at Shwegu, Banmauk, Mohnyin, Tagaung and Hsipaw were taken over by the civil police. Provision for these changes had been made in the reductions of 1922, but the actual transfers had been delayed. The headquarters of the Toungoo battalion were transferred from Toungoo to Meiktila, where better accommodation had become available. The cost of the force during the financial year 1923-24, as compared with that of the previous year, was still affected by the reductions made towards the end of the calendar year 1922, and amounted to Rs. 76'82 against Rs. 79'20 in the financial year 1922-23. The number of casualties during 1923 was less than half that of 1922, and the actual strength at the end of the year was only 261 below the sanctioned strength. Recruiting through divisional recruiting officers in India was stopped, and the old system of recruitment by parties from Burma was reintroduced. No difficulty was experienced in getting recruits of any class, and the recruits obtained from India were of a better stamp than of late years. They numbered 906, while 499 were enlisted in Burma. Of the 234 men still shown as seconded to the Indian Army, 134 were accounted for, the majority being found to have accepted permanent service in or been discharged from the army. Only three rejoined the military police. There was a marked improvement in the health of the force, except in the Arakan Hill Tracts, Rangoon and Toungoo battalions, which showed a small increase in admissions to hospital, generally ascribed to excessive rainfall.

The work of the military police, outside the usual routine, included the despatch of several columns to deal with the Taungthu outbreak mentioned in paragraph 4 above; and the posting of two detachments collected from various battalions and numbering together 557, with nine Indian and three British officers, at Yenangyaung and Chauk to preserve the peace and safety of the oil-fields during a prolonged strike which began in March and continued till August 1923. Patrols of mounted infantry were as usual supplied to various districts to assist in the prevention of cattle theft and similar crime. Titles or other rewards were given to nine officers and ten men. The general tone and efficiency of the force were reported satisfactory, and the general training showed improvement. Members of the force attended classes in physical training, farrier's work and signalling. The re-armament of the force with the short low velocity '303 charger loading rifle was carried out in six battalions and is in progress in other battalions.

45. The sanctioned strength of the Rangoon Town Police remained unaltered except for a reduction of one temporary gazetted officer, and stood at 122 officers and 1,435 men. At the end of the year there was an actual shortage of only two men. Recruits came in more readily than in the previous year, a remarkable feature being the large number of Burman candidates for enlistment, including many lads of fair education. Resignations though numerous were considerably less so than in 1922.

lizard. There were 1,472 deaths from snake-bite reported, 117 more than in 1922. The districts most prominent on this account were Tharrawaddy (185 deaths), Ma-ubin (120), Myingyan (116), Prome (108), Sagaing (102) and Insein (100).

The number of wild animals other than snakes recorded as destroyed was 5,169, against 5,907 in 1922; and the total amount paid in rewards for their destruction was Rs. 85,235, against Rs. 92,840. Of the animals killed, leopards and panthers numbered 2,252, bears 1,706, tigers 793 and wild dogs 415. Only three wild elephants were shot. By far the largest number of tigers were killed in Amherst (295), with Myitkyina (49) second. Amherst also returned the largest number of leopards and panthers (407), followed by Shwebo with 319, Thayetmyo with 206 and Bhamo with 171. Bears were most frequently killed in the Chin Hills (434), Myitkyina (255) and Bhamo (189). The number of snakes reported killed was 16,634, against 12,214 in 1922, but little reliance can be placed on these figures as rewards are not paid for snakes by Government.

Criminal Justice.

48. The strength of the High Court remained unaltered with eight permanent and two Additional Judges. Much of the time of the court was taken up with the trial of several long *causes célèbres*, some of an intricate commercial character, which necessitated the holding of special sessions. The volume of sessions work was thus much heavier than in the previous year, although the number of cases was no larger. Of all the cases tried, 66 per cent. ended in conviction; while under the heads of murder, hurt, dacoity, robbery, house-breaking and theft, of 78 persons tried 61 or 78 per cent. were convicted. The average duration was reduced from 52 to 43 days. The appellate and revisional work of the court suffered considerably from the volume of original work. Although the average duration of appeals was less, the pending list was not reduced, 1,452 cases being disposed of against 1,460 appeals filed. There were 22 appeals by Government against acquittals, of which eight were successful, five dismissed and nine still pending at the end of the year. Of 1,704 persons who appealed against conviction, 69 per cent. had their sentences confirmed. The court disposed of 2,097 cases in revision, against 2,333 which came before it. Sentences were confirmed or enhanced in 78 per cent. of the cases.

49. The temporary appointment of a separate Sessions Judge for the Thayetmyo District was allowed to lapse towards the end of the year, the district being linked with Prome under a single Judge. The consequent reduction in the number of Sessions Judges was more than balanced by the appointment of Additional Sessions Judges, of whom there were six at the end of 1923, against only one a year earlier. The total number of original cases disposed of in courts of session was 716, against 627 in the previous year. A few courts showed a satisfactory proportion of cases ending in conviction; but the percentage for the province as a whole was as low as 61, and of these convictions some 10 per cent. were set aside on appeal. These results were the subject of remark by the High Court, which animadverted on the frequent weakness of prosecution as an encouragement to crime. The total number of persons

who appealed to courts of session against conviction was 8,483, of whom 5,676 or 67 per cent. had their sentences confirmed. Sessions Judges called for 6,788 cases in revision, against 3,931 in 1922; and the orders passed were interfered with in the cases of 426 persons out of a total of 11,250 concerned.

50. The total number of stipendiary magistrates at the end of the year was 540, or two more than that at the opening of the year; and there was a small improvement in the proportion of magistrates with higher powers, those of the first class numbering 299. The High Court considered this number, however, still insufficient for the work to be done, and means to provide a stronger staff were under consideration. The number of honorary magistrates sitting singly was increased from eight to nine, and the number of benches from 100 to 101. District and Additional District Magistrates tried only 668 cases, against 915 in 1922. It was recognised that such time as these officers are able to devote to judicial work is more usefully devoted to supervision than to the actual trial of any but cases of special importance or difficulty. The appellate work of District Magistrates consisted of appeals from 2,910 persons; the percentage of confirmation was low, as was natural in cases of comparatively small importance tried by often inexperienced junior magistrates. Cases called for in revision numbered 10,905, some 300 more than in the previous year. Magistrates specially empowered under section 30 of the Code of Criminal Procedure tried 2,338 cases, against 2,488 in the previous year. The number of cases disposed of by honorary magistrates increased from 30,350 to 31,302, a total representing substantial relief to the stipendiary magistrates.

51. The total number of cases before the courts increased from 110,037 in 1922 to 114,517 in 1923. The proportion of cases found after trial to be true was slightly lower; but the High Court was of opinion that the classification of cases as true, false or mistaken was often unreliable. The number of reported cases under the Indian Penal Code was 57,536, against 54,786 in 1922, and that of cases under special and local laws 61,368, against 58,941 in 1922. Variations in the amount of crime have been briefly dealt with in paragraph 36 above. There was a consensus of opinion among judicial officers that one reason for the increase in crimes of violence was a growing spirit of lawlessness and encouragement given to disregard of authority by political agitation.

52. The average percentage of conviction throughout the province was 61, the same as in 1922. In Rangoon the percentage was 86, and in Mandalay 71. In Pegu it was as low as 43, and not much better in Sagaing, Meiktila, Myingyan and Myaungmya. Rangoon and Mandalay also showed the shortest average duration of cases, 6 and 10 days respectively. A comparison of the figures from various districts again showed beyond doubt a connection between long durations of cases and low percentages of conviction. Proceedings under the preventive sections of the Code of Criminal Procedure or under the Habitual Offenders Restriction Act ended in orders for security or restriction in the cases of 2,236 persons out of 2,963, or 80 per cent.

53. There were 66 sentences of death passed, 59 of which were confirmed. Persons sentenced to imprisonment or transportation numbered 19,832, against 19,100 in 1922. Short sentences of imprisonment were commented on by the High Court as too common; 3,299 persons were sentenced to imprisonment for 15 days or less, against 2,548 in the previous year. Whippings were slightly more numerous, 2,279 against 2,205, but were still considered inadequate by comparison with the number of sentences of imprisonment. Persons released on probation after conviction numbered 2,064. Twenty-nine boys were sent to the reformatory school.

Prisons.

54. The total accommodation was 17,929, against 18,020 in 1922, the decrease of 91 being chiefly due to the closing of the Myanaung jail. Excluding hospital and observation cells, there was accommodation for a total of 16,680, *viz.*, 14,931 convicts, 1,440 undertrials and 309 civil prisoners, while the daily average number of these classes was 15,151, 1,078 and 58, respectively.

55. The numbers remaining at the beginning of the year (16,607), received during the year (42,827), discharged from all causes (42,786), and remaining at the end of the year (16,648), all exceed the figures for the previous year. The daily average for the year was 16,287, against 16,228 in 1922. The increase was almost negligible considering that deportation of transportation prisoners to the Andamans had practically ceased. Convicts numbered 15,365 at the beginning of the year, against 15,206 at the beginning of 1922; while 18,579, or 46 less than in 1922, were sentenced to imprisonment. Convicts were disposed of as follows—1,748 were released on appeal; 10,998 on expiry of sentence; 5,313 under remission rules; 35 on account of sickness; and 143 on other grounds; 109 were transported; 6 sent to lunatic asylums; 5 escaped; 59 were executed, and 183 died. The number remaining at the end of the year was 15,531. The daily average number was 15,151, or 73 more than in the previous year. Of the convicts admitted to jail, 81·39 per cent. were Buddhists; 6·50 per cent. Hindus; 5·45 per cent. Mahomedans; 1·78 per cent. Christians; all other denominations accounting for 4·88 per cent. Ninety juveniles under 16 were admitted to jail, against 124 in 1922. Six hundred and ninety-four prisoners were between 16 and 18 years of age; 2,600 between 19 and 21; 7,249 between 22 and 30; 4,725 between 31 and 40; 2,973 between 40 and 60; and 248 over 60. As regards education of convicts, the statistics do not differ materially from those of the previous year. Compared with that year there was an increase in the number of (a) professional persons, (b) persons employed in mechanical arts, etc., and (c) miscellaneous persons not classed otherwise, admitted to jail. As regards females, the introduction of the Burma Suppression of Brothels Act, 1921, accounted for a large number of prostitutes received in jail. Of the 18,579 convicts admitted to jail during the year, 634 were sentenced to simple imprisonment, 17,476 to rigorous imprisonment, 424 to rigorous imprisonment with solitary confinement, and 45 to rigorous imprisonment with whipping. Reconvicted prisoners numbered 5,308, yielding a ratio of 28·57 per cent., against 5,637 and

30·27 respectively in the year 1922. Of sixteen youthful offenders under fifteen years of age, three had been previously convicted. Habitual offenders formed 29·44 per cent of the direct admissions, against 29·14 per cent. in the previous year.

56. The number of offences dealt with by criminal courts was 34, against 22 in the previous year. There was an increase in the number of offences connected with work and prohibited articles, and a fall under other heads, which was generally ascribed to an improvement in behaviour. There were 16,233 minor punishments, *viz.* warnings 4,100, penal diet 2,026, separate confinement 272, hand-cuffing and link fetters 3,960, and other punishments 5,875. Major punishments numbered 5,258, made up of separate confinement 1,348, penal diet with solitary confinement 3, fetters and hand-cuffing to or behind a staple 2,235, corporal punishment 84, combination of minor punishments 34, and other punishments 1,554. The percentage of total minor punishments to the daily average population was 107·14, against 125·98 in 1922. There were a few assaults of a serious nature. At Rangoon a warder reported a prisoner for loafing, and the prisoner threw a brick at him, causing a fatal compression of the brain. The man got seven years' rigorous imprisonment. At the same jail, a prisoner hit a jailor on the head with a teak baton, causing fracture of the skull. He recovered after trephining. The prisoner got two years' rigorous imprisonment. At Bhamo, a prisoner struck the chief jailor on the head with a mamooti, causing a severe wound. He got six months' rigorous imprisonment. During the year as many as 19 convicts escaped, 14 from inside and five from outside the jail. Of the total number, only five remained uncaptured at the close of the year. The escapes from outside the jail were, as usual, the result of slackness on the part of the warder staff. At Insein seven prisoners, occupying a section of the jail hospital, five of whom were convict officers, were found missing at unlock. Enquiry showed that they had managed to get two small saws, with which they sawed through an iron bar of the ward. The bar was bent back far enough to admit of the prisoners getting out. Of the seven who thus escaped, five were accounted for before the close of the year, and one more was caught in March 1924, dying from a gunshot wound. At Moulmein 4 prisoners, three of whom were convalescents from typhoid fever, escaped from the hospital, during heavy rain. Three of the four are still at large. At Prome three habituals, employed in chipping mill stones, left their workshed on the pretext of getting from the saw-pit pieces of wood required for their work. Taking advantage of the rear gate of the jail being temporarily opened to admit prisoners of the conservancy gang, the three men rushed the warder of the workshed as he stood at the gate, and escaped after knocking him down. A party of military police happened to be on parade just across the road; and the three prisoners were promptly rearrested after some resistance. The number of floggings rose from 81 in 1922 to 87 in the year under review. The majority of the floggings were awarded for unprovoked assaults on fellow prisoners and convict officers, only nine of the awards being for assaults on the paid staff. The daily average number of habituals was 6,700, compared with 6,637 in 1922, their percentage to the total being 42·22, against 44·02 in the previous year. They accounted for 16 of the 34 offences dealt with by courts, for 50 per cent. of the whippings, and for 55 per cent. of the total punishments. The average number of prisoners

employed as convict officers was 2,795 males and 11 females; the ratio per cent. was 8'94 and 13'01 respectively. The total number employed as prison officers increased from 5,652 in 1922 to 5,969 in 1923; but the number of reductions or other punishments decreased by 508, the general explanation being that convict officers were better behaved than in the previous year. In accordance with a recommendation of the Indian Jails Committee, all convict night watchmen in the habitual sections are now of the habitual class.

57. The total expenditure amounted to Rs. 19'75 lakhs, an increase

Financial. of Rs. 0'89 lakh on the figure for 1922, which is accounted for by additional expenditure under establishment, dietary charges, sanitation, charges for other miscellaneous services and supplies, and travelling allowances. The increase under establishment was due to (a) the entertainment of 142 additional warders, (b) the grant of house allowance to certain members of the subordinate staff at certain jails, and (c) the payment of increments earned by the jailor and warder staff as a whole. A sum of Rs. 0'50 lakh, which had to be paid as the cost of 207 acres of land acquired at Bassein for paddy cultivation, helped to swell the expenditure under the head of dietary charges. The increase under sanitation charges was due to the purchase at Myingyan and Insein of a large quantity of fuel for working the steam pumps at those jails. The following items contributed towards the increase of expenditure under the head of charges for other miscellaneous services and supplies:—(a) jail buildings at Mandalay being lighted by electricity; (b) inclusion of Rs. 6,188 (against *nil* in the previous year) of the cost of ammunition supplied by the Ordnance Department, and (c) the grant of rewards for the recapture of escaped prisoners. The increase under travelling allowance was mainly due to the grant of free passages, from Rangoon to Calcutta and back, to warders going on leave, and partly to somewhat numerous transfers of jailors and head warders. The jail dairies yielded a profit of Rs. 7,859, against Rs. 6,359 in 1922. After meeting prison requirements, valued at Rs. 91,533, vegetables, etc. sold to the public realized Rs. 9,546, against Rs. 10,086 in 1922. The jails at Rangoon and Myingyan had to buy vegetables to the value of Rs. 4,718. The estimated value of paddy, dal and condiments raised by prison labour was Rs. 57,083, against Rs. 49,883 in the previous year. The jail manufacture receipts, which amounted to Rs. 2'38 lakhs, were Rs. 0'56 lakh less than in 1922, but were higher than those for 1914 to 1921. With a rise in expenditure and a decline in the manufacture receipts, the nett cost to the state per prisoner was Rs. 106-10-0, against Rs. 98-2-0 in the year 1922.

58. In the year under review there were more prisoners in jail than

Vital. in the previous four years, and the daily average reported sick was higher; the number of deaths was the lowest since 1911, giving a ratio of only 12'53 per mille. The larger number of "daily sick" was satisfactory because it did not signify more sickness, but more care in admitting and treating the sick. The death rate is probably not much more than one-third of that of the ~~free~~ population. Central jails accounted for 138 deaths, with a ratio of 12'63 per mille. Amongst central jails Rangoon returned the lowest death rate (7'38 per mille) and Mandalay the highest (18'27 per mille). There were 46 deaths at Insein, against 49 in the previous year. In former

years, Rangoon had more sickness and deaths than Insein, but now this has been reversed since Insein became an habitual jail. District jails gave a total of 66 deaths, yielding a ratio of 12'52 per mille. At four district jails there were no deaths. Moulmein had 13 deaths, a ratio of 16'95 per mille. The leper jail at Pagan had 5 deaths, of which 4 were due to leprosy. Of the 204 deaths, 2 occurred among prisoners under 16 years of age, 117 among those between 16 to 40 years, 78 among those between 40 to 60 years, and 7 among prisoners who were over 60 years of age. Of the prisoners who died, 20 were directly admitted to hospital on arrival in jail, 68 were in good health, 60 in bad health and 76 in indifferent health on admission to jail. Ninety-eight were habituals, 95 casuals, and 11 undertrials. Twenty-four of the prisoners who died were opium consumers before admission to jail. There was one fatal case of cholera at Toungoo, but the diagnosis was doubtful. Compared with the previous year, there were fewer admissions and fewer deaths for dysentery. Admissions to hospital for malaria rose from 684 in 1922 to 709 in 1923, while the number of deaths fell from 7 to 5. There was a fall as regards diarrhoea both in the case of admissions and deaths. Tubercular diseases accounted for 183 admissions with 69 deaths, compared with 210 admissions and 71 deaths in 1922. Considerable trouble was taken to diagnose early cases. The special tubercle hospital at Myingyan did useful work. There were 68 admissions during the year, 46 being from Myingyan, Insein and Rangoon. Seventeen deaths were recorded, six of these being prisoners released on humanitarian grounds by the Local Government. Forty-three cases were discharged as "arrested" or "apparently cured," and 41 of these have remained well. Treatment was well carried out and different methods tried. In all rest and diet formed the basis; but the temperament of the Burman makes absolute rest difficult. Tuberculin was used in 13 cases, but its nature depends on accurate laboratory work, not yet available. Sodium morrhuate was not very successful, probably due to the drug not being fresh. Insufflation of tuberculin by Paget's method did not yield good results. Intravenous injection of iodine by Jeudwine's method was tried and the results justify further trial. There were 7,910 admissions with one death from ankylostomiasis. The reason for this great increase is that instructions were issued that all prisoners treated and found to be infected should be shown as admissions. Among the prisoners received in jail during the year 1,873 or 10'08 per cent were users of opium. Before and during the first years of the war, there was a terrible amount of addiction to morphia and cocaine. The war stopped the illicit traffic, but there are now signs of its returning.

59. At the juvenile jail at Meiktila there were 122 juvenile convicts

Miscellaneous. on the 1st January 1923; 149 were admitted, 146 were discharged and one died, leaving 134 at the close of the year. The daily average number was 118. The prisoners are trained in farming, with a certain amount of carpentry and cane work, in the hope that what they learn will be useful on release, a hope rarely justified. The Agricultural Department rendered the jail farm much help, and the Deputy Director reported well of the jailor in charge and considered that the record of the farm was satisfactory. The conduct of the young prisoners was good, and better than last year. This jail employs a master carpenter and a drill instructor, as well as two school teachers. The *pōngyi* (Buddhist monk) is said to be a man of eminent piety, and his influence seems to be very good. The members of

the visiting committee met regularly at the jail once a month and have taken a keen interest in the management of the institution. A real Borstal jail with a special staff is needed in Burma. Boys of the age admitted to the juvenile jail at Meiktila are naturally indisciplined, and at Insein the juvenile prisoners are particularly troublesome. At Rangoon more juveniles were admitted than in 1922; and many had to be retained there, either because they were short termers or because there was no room at Meiktila. Education of juveniles was chiefly carried out at Rangoon, Insein and Meiktila. At Rangoon, the Inspector's report was not unfavourable. At Insein, those taught are all habituals. They were inspected by the Inspector of Schools, and the results were not good as might be expected. At Meiktila, the Deputy Inspector of Schools reported that the work was fairly good on the whole.

Prisoners released under the remission system numbered 5,289 or 224 less than last year. This decrease was explained as due to greater care in the award of remission by Jail Superintendents.

The Burma Prisoners' Aid Society, though formed in 1922, actually began work only in 1923. It has secured about 110 members and collected about Rs. 2,800. The general committee of the society meets regularly once a month. There are sub-committees for finance and propaganda. The society is said to have a small but earnest band of voluntary workers. So far, it has helped 15 ex-prisoners, some by the securing of situations and others with small money grants. Nowhere outside Rangoon has any practical effort been made in this direction.

Four prisoners attempted to commit suicide, but none succeeded. There was one case of accidental death at Mandalay from arsenic poisoning. The source whence the arsenic was obtained could not be discovered.

Payas (pagodas) and figures of Buddha are to be found in many jails and the erection of these is encouraged. The religious needs of the prisoners may be said to be well provided for.

Since the reopening of the Juvenile Adult Criminal Institution by the Salvation Army two years ago, it has been run successfully. The conduct of the inmates, nearly all of whom are juvenile adults, is said to have been very good. The number on the rolls at the close of the year was 28.

The small jail at Myanaung was closed on the 1st September 1923. It has been definitely decided that the Rangoon jail is to remain. The scheme for building a central jail at Pegu has been shelved for the time being.

Civil Justice.

60. In addition to the eight permanent Judges of the High Court, there were two temporary Additional Judges throughout the year 1923. Two of the Judges sat regularly at Mandalay. The number of District Judges was reduced by one by the placing of the Thayetmyo and Prome district courts under a single judge, but the number of Additional District Judges was increased by one. The number of subordinate judges at the end of 1923 was less by twenty than at the end of 1922, mainly owing to the smaller number of officers under training and appointed Additional Township Judges.

61. The work before the courts continued to expand in volume.

Suits. The number of suits instituted, including those before the High Court and the Rangoon Small Cause Court, rose from 69,325 to 71,741, the highest figure yet reached. The increase may be regarded as due to the ordinary course of development. There was no such marked variation in the case of any particular district as to call for special remark. If cases in the High Court and the Rangoon Small Cause Court be omitted, 91 per cent of the suits were instituted in courts subordinate to district courts. The total value of suits instituted was Rs. 4,31'86 lakhs, against Rs. 3,55'17 lakhs in 1922, the High Court contributing practically the whole of the increase. Suits instituted in the Rangoon Small Cause Court numbered 9,923, against 8,287 in 1922, while the value amounted to Rs. 31'30 lakhs, against Rs. 22'75 lakhs in 1922. The total number of suits disposed of was 71,601, an increase of 2,769. The courts thus all but kept pace with the institution of suits; and the number pending at the end of the year, 9,458, though larger than the opening balance, still represented on an average only some six or seven weeks' work. The average duration of cases was somewhat longer than in the previous year, a deterioration which was ascribed to the expansion of the work beyond the capacity of the existing judicial services, and the consequent necessity for making a number of appointments after insufficient training. The strengthening of the services and improvement of the training of subordinate judges was under consideration during the year.

62. The number of appeals filed in district courts was 4,449, against 4,012 in divisional and district courts in 1922.

Appeals. Only 3,974 were disposed of during the year. The average duration was 69 days, against 60 in the previous year; and here again the inexperience of presiding officers was held responsible. The percentage of decrees confirmed on appeal was 62.

63. The number of suits filed on the original side of the High Court was 644, against 677 in 1922; but the decrease

The High Court. was due to the transfer to the Small Cause Court from October 1922 of suits under the Rangoon Rent Act, and did not therefore represent any real decrease of litigation. The aggregate value of suits was Rs. 1,16'74 lakhs, against Rs. 40'47 lakhs in 1922. The number of suits of high value increased considerably, and as such cases are contested with much greater determination than petty suits, the court was able to dispose of fewer. In addition one of the Judges on the original side was occupied for some weeks in hearing an election petition. The number of disposals fell from 775 to 613; but the average duration of contested cases was reduced from 308 days in 1922 to 289 days in 1923. The amount realised in execution of decrees was Rs. 2'95 lakhs, against Rs. 0'65 lakh in the previous year. The number of applications for declarations of insolvency rose from 224 to 265. The court suffered in dealing with these cases from the apathy of creditors and from the weakness of counsel in this branch of the law. Fraudulent bankruptcies were common; but the difficulties of proof where the perpetrators, as frequently happens, escape into native states in India, are very great. The number of first appeals instituted was 351, and 366 were disposed of; but the number pending at the end of the year represented a year's work. The percentage of decrees confirmed was 63 in Rangoon and 76 in Mandalay. Second appeals instituted

numbered 801; and 811 were disposed of. The percentage of confirmation was 73 both in Rangoon and in Mandalay. Appeals to the Privy Council pending and instituted in 1923 numbered 26, of which only seven were decided during the year.

64. The inspection of subordinate courts was adequate in the case of most, but not all, District Judges. Orders were issued that every court must be inspected at least once a year. During the year the High Court building in Mandalay was completed, as were also the district court houses at Pegu and Pakòkku. Good progress was made with those at Insein, Tharrawaddy, Thatôn, Myingyan, Pyinmana, Mònywa, Minbu, Sagaing and Shwebo.

Registration.

65. A revision of areas excluded from the operation of the Indian Registration Act was made at the opening of the year 1923, and the territorial jurisdiction of Commissioners as Inspectors of Registration was rearranged about the same time in consequence of the rearrangement of divisions described in paragraph 2 of the Report on the Administration of Burma for the year 1922-23. No important change in law or rules was made. A new registration office was opened at Singu in the Mandalay District, and the Mandalay Cantonment office was absorbed in the Mandalay sub-district. In consequence of the abolition of the Mawlu Township in the Katha District, Indaw was substituted for Mawlu as a registration sub-district. The total number of registration offices, 166, was unaltered. The inspection of offices was in some districts inadequate.

66. The total number of compulsory registrations affecting immovable property was 96,692, against 99,254 in 1922, and the aggregate value of instruments registered Rs. 16,72'34 lakhs, against Rs. 16,60'54 lakhs in 1922. The fall in the number of deeds was mainly the consequence of the collapse in 1922 of the land boom in Rangoon and the neighbouring districts; in all parts money was tight, and the damage done by floods in several districts made the purchase of land less attractive. The aggregate value was raised by several individual transactions of high value, outstanding among which was the sale of the Mandalay-Madaya light railway to Government for Rs. 5 lakhs. The counterpart of the decrease in the number of sales was an increase in the number of mortgages from 49,515 to 53,516, the aggregate value at the same time rising from Rs. 7,25'30 lakhs to Rs. 8,84'78 lakhs. There was an increase of 109 or 12 per cent. in deeds of gift, which was taken to indicate a growing tendency for Burman Buddhists to adopt this method of disposing of property in the absence of power to make testamentary dispositions.

67. The income of the department was Rs. 5'18 lakhs, against Rs. 5'07 in the previous year, while expenditure totalled Rs. 1'53 lakhs, an increase almost exactly proportionate to the increase in receipts. The main reason for the increase of expenditure was a revision of the pay of the staff of the Rangoon office.

Joint Stock Companies.

68. Twenty-six new joint stock companies limited by shares were registered during the year, with a total authorized capital of Rs. 1,90'30 lakhs; while two mining companies originally registered in Bengal, with authorized capitals of Rs. 10 lakhs and Rs. 1,50 lakhs respectively, were transferred to Burma. In the previous year 27 companies with a total authorized capital of Rs. 81'05 lakhs were registered; and one company was transferred from Bengal. During the year under review conditions were somewhat unfavourable for the flotation of companies, owing to tightness of the money market, the locking up of money in land investments during the boom of 1920 and 1921, and the moderate success attained by existing companies in recent years. Fourteen companies, with an aggregate authorized capital of Rs. 57'05 lakhs and paid up capital of Rs. 14'55 lakhs, wound up their business during the year. Twenty-five companies increased their capital, the aggregate increase of paid-up capital being Rs. 34'47 lakhs. Three companies reduced their capital. Five companies established outside British India filed copies of their papers during the year; two such companies ceased to function; and two were amalgamated with other companies, leaving a total of 154 companies under this head. The number of associations not for profit remained unaltered at 16. No prosecutions under the Indian Companies Act were instituted in the course of the year. One which was pending from the previous year ended in the conviction of three out of five directors tried.

Local Boards Administration.

69. "Diarchy" councils is a nickname for the district councils which has been widely in vogue, indicating the prejudice of the "Hlaing-pu-gyaw" (extremist) section of the nationalists, which is influential in many rural areas. This prejudice probably diminished the number of suitable candidates for the councils and circle boards; but there are no grounds for unfavourable criticism of the intelligence and character of the men who became members of these bodies. The Act requires, in order that the councils may not consist of persons under the official authority or influence of Government officials, that a village headman shall not be a member of a district council until he has resigned his appointment as headman, except in the case of headmen nominated by Commissioners, where the circle board fails to elect the prescribed number of members. A moderate number of headmen or ex-headmen became members in many districts either by resigning their headmanship or by nomination on failure of election. The chief disadvantages from which the administration of the councils suffered in their first year were inexperience in managing their budgets, and in many districts deficiency of funds for the improvement of vernacular education and other objects which the members and their constituents desired. Accountancy was weak. But the councils were encouraged to appoint well-paid secretaries, and examinations for secretaries similar to the examination, already established for municipal secretaries were under consideration, and have been prescribed by Government since the end of the year. The staff of the Local Fund Audit Department also was strengthened.

The work of the councils in respect of vernacular education is carried on by school boards appointed by the councils from among their members or by joint school boards appointed by the district council and any municipal committees within the district. The school boards were liberally treated by the councils in the allotment of the funds available and appear to have received loyal help from the deputy inspectors of schools; but generally they found difficulties in lack of funds and in some cases also in making their own arrangements for disbursing the salaries of rural school-masters. The rural hospitals also are managed through committees, on which the district council and the circle board of the locality are represented. The district councils are bound to supply funds to the hospital committees: and have generally given them generous treatment within the limits of the resources of the district fund, and often in excess of the legal minimum of the district fund contribution. The other main functions of the district councils—public health and communications—were on the whole less favoured in their treatment by the councils. Several councils, however, on the advice of the Director of Public Health applied for the extension to their districts of the provisions of the Vaccination Act, 1880, and the Burma Vaccination Law Amendment Act, 1909, which make vaccination of children compulsory, and thereby accepted the obligation to maintain an adequate staff of vaccinators. Some councils have increased the sanitary staffs: but this service is variously treated and no standard is yet prescribed or approved for general adoption. The orders of Government which required that Deputy Commissioners should spend prescribed proportions of the income of the old district funds and district cess funds on communications, *i.e.*, roads and waterways in the approved lists of district roads and waterways, became obsolete by the creation of the councils, and a standard of service in this respect has not yet been prescribed for the new local authorities. Circle boards have not begun to have any independent activities. The district councils have not assigned funds to them or delegated duties other than the inspecting of markets, cattle-pounds and the like in their neighbourhoods. An amendment of the Burma Rural Self-Government Act, 1921, has made the provisions of the Act relating to village committees applicable to the village committees which are to be constituted under the Burma Village Amending Act, 1924, referred to in paragraph 28 above.

Municipal Administration.

70. The Corporation elected in December, 1922 remained in office throughout the year 1923-24, and held 24 meetings apart from meetings of standing and special committees. The attendance was satisfactory. The City of Rangoon Municipal Act was amended to provide for the placing of the Veterinary Department under the Health Officer. The reorganization of staff necessitated by the separation of the engineering department for roads and buildings from that for water supply and sewerage was in progress but was not completed during the year. No other administrative changes of importance were made. Considerable progress was made during the year in the task of rendering the roads of Rangoon fit for present-day traffic. Expenditure on roads and footpaths amounted to Rs. 7'03 lakhs, three-quarters of which was met from current revenues and the balance from loan money. A length of Strand Road subject to

heavy commercial traffic was paved with granite setts on a cement concrete foundation; and important lengths of road elsewhere were reconstructed with pitch-grouted macadam on consolidated stone soling. The operations of the Rangoon Development Trust involved the taking over for maintenance by the Corporation of 24,750 running feet of metalled road and some 50,000 running feet of concrete drains. The paving of footpaths progressed, and that of back drainage spaces in the central part of the town was completed during the year. Street lighting was improved and was extended in new areas recently opened out by the Development Trust. Work on municipal buildings included the construction of a new observation hospital, a new bazaar in Bahan, and a shed in the cattle market for sheep and goats, as well as extensive repairs to the Jubilee Hall and the Central Fire Station. Progress on the new municipal market during the year was disappointing. New rules were framed during the year for the enforcement of precautions during the demolition of buildings. With a plentiful rainfall the Hlawga reservoir filled well. As precautions against pollution of the water-supply, fruit trees within the catchment area were destroyed to remove an attraction to trespassers, and the right of fishing with proper safeguards in the lake was sold, with a view to diminishing illicit and unregulated fishing. Work was in progress on an extension of the catchment area, with the construction of a subsidiary reservoir connected with the lake by an open channel, but there was serious delay in the completion of the work. The supply of water from the Ahlone tube-well was maintained throughout the year. A scheme for the supply of water to Dalla by ferrying from Rangoon and pumping into elevated tanks was approved by the Corporation, but made no progress within the year for want of staff. The city suffered from epidemics of plague and small-pox, and the value of vaccination was again demonstrated. The question of control of the milk supply was prominent in discussion; but the results within the year were small. Daily inspection of meat was continued throughout the year. The finances of the Corporation are dealt with in paragraph 145 below.

71. The number of municipalities outside Rangoon rose from 51 in 1922-23 to 56, the newly constituted municipalities being Danubyu, Magwe, Maymyo, Meiktila and Minhla. The number of notified areas was correspondingly reduced by five, from 21 to 16. The elective system was introduced into all the new municipalities. Of the 56 chairmen, 53 were elected non-officials and 3 were nominated officials. The total strength of the committees numbered 770, of whom 6 were *ex-officio*, 80 were nominated, 598 were elected and 86 were co-opted: 69 of the 770 were officials and 701 non-officials. The boundaries of Danubyu were revised on its constitution as a municipality. There were 1,371 meetings held during the year, of which 26 proved abortive for want of a quorum, against 17 out of 1,281 meetings in the previous year.

Capital expenditure on water supply totalled Rs. 0'23 lakh. Tube wells were sunk at Nyaunglebin and at Bassein, where they were successful. A tube well sunk at Mergui, on the other hand, was a failure. The Pegu water supply scheme was completed. Improvements to water supply were under consideration at Moulmein, Tavoy and Pyawbwe. Thirty-six fires occurred at Mandalay, the loss being estimated at Rs. 2'89 lakhs. There were twenty, some serious, at Moulmein, and four at Akyab. Damage estimated at Rs. 5 lakhs was done by a fire in

the heart of the town at Yenangyaung ; and there were serious fires also at Pakôkku, Taungdwingyi, Nyaunglebin and Paungdè. The Henzada municipal committee purchased a motor fire engine, so constructed as to serve the purpose also of street watering. There was no capital expenditure on drainage works ; but a drainage scheme for Pyapôn was under consideration. Conservancy by motor lorry continued at Henzada, was introduced at Akyab, and was in contemplation at Moulmein. Expenditure on hospitals and dispensaries fell from Rs. 9'50 lakhs to Rs. 5'92 lakhs, mainly owing to the introduction of the 1922 scheme of joint hospital finance, the principle underlying which was that the financing of hospitals and dispensaries should be placed upon such a footing as would secure an equitable apportionment of the cost of hospital construction, improvement and maintenance between Government and various other authorities and persons concerned in the medical relief which the hospitals afford, and would at the same time enlist private charity and secure that the assistance of private benefactors was utilised to the best advantage. The introduction of the scheme relieved the municipalities of the charges on account of medical officers, whose services are now placed by Government at their disposal without charge ; and their expenditure on these institutions is limited to a fixed share in the cost of maintenance, for the whole of which they were in the past responsible. Very nearly every municipality accepted the scheme, Kyaiklat being an exception. Expenditure on public instruction again rose from Rs. 4'19 lakhs to Rs. 4'69 lakhs. From the 7th April 1923 the administration of vernacular education was transferred from the charge of divisional school boards to that of local bodies. Municipalities therefore had to take steps to provide for the administration of vernacular schools within their areas, either by constituting municipal school boards or else by joining with district councils in forming joint school boards.

The state of accounts of municipal and town funds audited during the year was reported to be very unsatisfactory in five cases, unsatisfactory in 21 cases, fairly satisfactory or not very satisfactory in 22 cases and satisfactory in the other cases. Embezzlements took place at Toungoo, Minhla, Magwe, Kyaiklat, Pegu, Nyaung-u, Shwegyin, Moulmein and Thayetmyo. The result of the examination held in November 1923 for municipal secretaries was reported to have revealed very meagre knowledge of rules and regulations by municipal staffs. The supervision of presidents of committees over the work of their staffs was also criticized.

Military.

72. The total strength of troops forming the garrison of Burma on the 31st March 1924 was 6,439, of whom 2,019 were Europeans. In addition the Auxiliary Force numbered 3,171 adults of the active class and 1,256 reservists.

Marine.

73. The R.I.M.S. "Clive" was the station vessel during the year under review. She was fully employed in conveying provisions, stores and reliefs to light-houses and light-vessels in addition to towing Government launches to and from outports for their annual repairs, and

conveying Government consignments and specie to various ports. She was relieved by the R.I.M.S. "Elphinstone," for her annual refit in January 1924 and resumed her station duties in May. All the light-houses and light-ships were maintained in an efficient condition during the year and the health of the light-keepers and crews of the light-vessels was good. The light-vessel "Martaban" stationed at China Bakir was relieved by the light-vessel "Kemmdine" for her annual repairs, the hired brig taking the place of the "Kemmdine" at the Spit. The "Martaban" in turn relieved the light-vessel "Kalagouk" at the Krishna Shoal for her annual repairs and resumed her station duties in April 1924. The light-vessel "Kemmdine" is reported to be in a very bad condition and to be in need of repairs estimated to cost about Rs. 40,000 to make her fit for use during the next monsoon. The total expenditure on the Burma coast lights dropped by half a lakh of rupees to Rs. 4'06 lakhs during the year of report, the principal decreases being under "works—light-houses and light-ships" (Rs. 0'31 lakh), "contingencies—miscellaneous" (Rs. 0'20 lakh), and "cost of blue light composition" (Rs. 0'12 lakh). The receipts from coast light dues rose from Rs. 5'91 lakhs to Rs. 6'17 lakhs. The annual *pro forma* account of the Burma coast light dues showed a loss of Rs. 18,935 on the year's working as compared with a loss of Rs. 42,252 in 1922-23.

74. Ships entering the port of Rangoon during 1923-24 numbered 1,385 steamers and 235 sailing vessels, slightly fewer in each case than in the preceding year ; but an increase in the size of vessels was noticeable, and the total tonnage rose from 3,329,260 to 3,526,765. The sea-borne trade of the port amounted to 4,413,305 tons of cargo, of which 1,305,839 tons were imports, 3,097,465 tons exports, and 10,001 tons for transshipment. The total was well ahead of that for the previous year, but the amount handled over the Port Commissioners' premises declined somewhat. This deficiency, however, was more than made up by river-borne and rail-borne traffic, and the total passing over the Commissioners' premises exceeded that of 1922-23 by some 14,000 tons. The tonnage of goods passing through the Commissioners' warehouses was about the same as in 1922-23. The number of passengers using the wharves and jetties was also about the same ; but it was remarkable that while inward passengers numbered some 22,000 more, outward passengers were fewer by approximately the same number.

Dredging done in the harbour and surveys undertaken by the Port Commissioners are described in paragraph 80 below. The acquisition of 1,833 acres of land between the Pazundaung Creek and the Pegu River for port and town development, on behalf of the Port Commissioners and the Rangoon Development Trust jointly, was completed during the year. The area has not yet been allocated between the two authorities, and the whole is for the present being administered by the Development Trust on behalf of both bodies, the nett revenue being equally divided. The allocation of another area jointly purchased by these two authorities above the town was carried out and gave the Port Commissioners some 11 acres of land on the river frontage. Progress was made during the year on a number of new schemes for improving the traffic facilities of the port, the most important of which were the reclamation of some eight acres at Botataung with sand discharged from the dredger "Cormorant," and laterite pitching of some 800 feet of foreshore ; the protection of recently reclaimed land intended for a timber

depôt above the town by 937 feet of laterite pitching ; the replacement of the Sangyaung creek by a new drainage channel for a length of 760 feet ; and preliminary work on the King's Bank reclamation scheme. The finances of the Port Commissioners are dealt with in paragraph 148 below.

75. During the year the scale of pay and allowances for pilots, and the conditions of the pilots' provident fund were revised. A new scale of fees was introduced and night fees were abolished. Rs. 0'25 lakh was spent on special repairs and alterations to the steam pilot vessel "Beacon," which was thereafter put in commission as the regular pilot vessel. The finances of the Rangoon pilot fund are dealt with in paragraph 149 below.

76. Besides Rangoon, there are eight smaller ports in the province—Akyab, Kyaukpyu, Sandoway, Bassein, Moulmein, Tavoy, Mergui and Victoria Point—which together during the year under review dealt with 11'47 per cent. of the whole foreign trade of the province, and with 12'50 per cent. of the trade with India, as well as with intra-provincial coasting trade. The number of vessels of all kinds entering these minor ports during the year was 3,822, with a total tonnage of 1,344,072 ; while 3,496 vessels with a total tonnage of 1,369,745, cleared.

77. Repeated voyages are taken into account in the statistics given in this paragraph, and coasting trade means trade with Indian ports, whether British or not. The number of vessels entering ports in Burma fell from 5,693 in 1922-23 to 5,432 in the year of report, but their aggregate tonnage increased from 4,537,836 to 4,831,606. The number of vessels clearing from ports in Burma rose from 4,982 to 5,094 with a corresponding rise in tonnage from 4,557,759 to 4,850,093.

The total number of vessels engaged in foreign trade, which entered the ports of Burma, was 565 with an aggregate tonnage of 1,346,478, against 515 vessels with an aggregate tonnage of 1,167,076 in the previous year. The total clearances numbered 686 aggregating 1,699,834 tons, against 687 with a gross tonnage of 1,532,598 in 1922-23. Of the vessels entering, sailing ships numbered 83 of 12,293 tons, as compared with 80 of 18,324 tons in the previous year; of the vessels clearing sailing ships numbered 94 of 15,725 tons, against 150 of 30,055 tons in the previous year. The number of vessels entering Rangoon from foreign ports rose from 343 to 384 and their tonnage from 1,027,620 to 1,162,263 ; the number clearing rose from 444 to 484 and their tonnage from 1,353,426 to 1,474,855. Of the vessels entering, sailing ships numbered 2 of 384 tons, and of the vessels clearing, 4 of 829 tons. Corresponding figures for the previous year were 5 of 5,174 tons and 5 of 4,142 tons respectively.

The number of vessels engaged in coasting trade, which entered the ports of Burma, declined from 5,178 to 4,867 but their aggregate tonnage rose from 3,370,760 to 3,485,128. The number which cleared rose from 4,295 with a gross tonnage of 3,025,161 to 4,408 with a tonnage of 3,150,259. Of the vessels entering, sailing ships numbered 2,920 of 98,380 tons, and of those clearing, 2,585 of 92,067 tons. The corresponding figures for the previous year were 3,191 of 104,327 tons and 2,416 of 91,089 tons. Of the vessels engaged in the coasting trade, 993 steamers with an aggregate tonnage of 2,306,019 entered Rangoon

against 1,054 with a tonnage of 2,269,362 in the previous year ; and 889 steamers aggregating 1,994,060 tons cleared as against 949 steamers of 1,947,709 tons in 1922-23. The number of sailing ships that entered the port again fell from 244 to 234 and their tonnage from 15,228 to 15,215 ; the number of sailing vessels that cleared also fell again from 252 to 226 with a corresponding drop in tonnage from 16,158 to 15,185.

The number of British vessels, excluding native craft, which entered the ports of Burma from foreign countries, was the same as in the previous year, viz. 382 ; native craft rose from 3 to 6. The number of foreign vessels again rose from 130 to 177. Two vessels under the Siamese flag and one each under the Swedish and Yugo-Slav flags visited the province during the year of report against none in the previous year. Vessels under the Japanese, Dutch, American, German, Chinese, Italian and Norwegian flags rose from 49, 43, 20, 5, 2, 3 and 2 to 53, 46, 26, 20, 7, 6 and 5 respectively, while those under the Danish flag fell from 2 to 1.

In the coasting trade, the number of vessels entering, which flew British colours, fell from 1,703 to 1,696 ; those which flew foreign colours rose from 143 to 151, while native craft declined from 2,452 to 2,315.

78. During the year of report casualties to sea-going vessels within the port of Rangoon numbered 16 and were not of a serious character. In 4 cases pilots were concerned and one of these was the subject of a special court of inquiry held under the Indian Merchant Shipping Act, 1923, the finding of which had not been recorded before the close of the year. The remaining casualties occurred to vessels in charge of harbour-masters ; in 3 cases warnings to exercise more care were recorded ; the remainder were of a trivial nature.

Outside Rangoon, steam-launches were involved in eleven collisions, in the course of which a paddy boat was sunk and a large sampan was lost with all her cargo. There was no loss of life. A motor-launch broke away from her moorings in Mergui harbour during a cyclone and was lost, all attempts to locate her having failed. Another vessel sank in a whirlpool with the loss of one life ; the rest of the crew were rescued by villagers, who were suitably rewarded by the Local Government. Three vessels grounded during the year of report, the same pilot being responsible in the case of two of them. Special courts of enquiry constituted to investigate the groundings found the pilot guilty of an error of judgment in one case and of an error of judgment and gross negligence in the other. In the former case the court recommended that the pilot be seriously warned ; in the latter it recorded its opinion that he was no longer fit for the duties of a first grade pilot. The matter was under the consideration of the Local Government at the end of the year. A native barque, which was heavily insured, was scuttled near Tavoy Point and abandoned by her crew. The owner, master and mate of the vessel were prosecuted and were convicted at the High Court sessions, the master's certificate of competency being also cancelled.

79. The year opened with 224 Government vessels of all descriptions. Nine motor boats, two stern-wheelers, two barges, a trawler and a flat were added to the fleet during the year, while four steam launches and the water-boat were sold, the latter and three of the former having been condemned. A barge was converted into a flat at the Government dockyard at Rangoon, and the pony-boat was converted into a barge

and used to transport stores at the dockyard. There were thus 234 vessels of all descriptions at the end of the year; these comprised 91 steam launches, 79 motor boats and launches, 16 house boats, 14 flats, 9 barges, 8 dredgers, 4 light-ships, 3 cargo boats, 2 steam ships, 2 steam barges, 2 buoy vessels, a steam pinnace, a mooring boat, a rock-smasher and a hulk. The Royal Indian Marine vessels "Bhamo" and "Sladen" were replaced early in the year by the stern-wheeler "Canmoresk" and the paddle steamer "Irrawaddy" respectively. The earnings of the "Bhamo," for the short period she was in use in Upper Burma, amounted to Rs. 14,126. The vessels working under various departments were in good condition and continued to be fully employed. The fuelling arrangements carried out by the Forest Department were, as usual, satisfactory. The value of stores received in the marine store godowns at Mandalay, Bassein and Rangoon was Rs. 3.65 lakhs, against Rs. 2.37 lakhs in 1922-23, and at the Government dockyard store godown at Rangoon, Rs. 6.00 lakhs, against Rs. 4.77 lakhs; the value of stores issued from the store godowns amounted to Rs. 8.25 lakhs, against Rs. 8.17 lakhs in the previous year. The Government saw-mill at Mandalay worked up to the 15th May 1923 in converting logs into scantlings for the Public Works Department. It was then closed for repairs till the 20th December, when it was reopened and continued working till the end of the year of report.

80. In the port of Rangoon, the dredger "Cormorant" worked in the Monkey Point channel, the Dunneedaw reach and the western approach during the greater part of the year. She removed nearly one and a quarter million tons of sand and silt, and maintained depths of 13 to 16 feet on the principal tracks of these channels. She also pumped 132 loads of sand dredgings ashore in connection with reclamation work at Botataung. The "Hastings" dredged 104,350 tons at the various wharves and jetties. New surveys of the river bed in the harbour were completed during the year, in addition to the usual periodical surveys. The river bed remained fairly normal, and the inner harbour shoal showed signs of improvement with indications of the usual dry season deterioration. The question of the serious deterioration of the western channel approach to the Rangoon River engaged the attention of the Port Commissioners, and a hydrographical survey of some 635 square miles covering the outer bar and approaches to the river was undertaken and was successfully completed during the year. The survey disclosed the existence of an approach channel which had been shown only on the earliest admiralty charts, and arrangements were made for the dredging of an experimental cut from the river to this channel. An estimate amounting to over Rs. 2.78 lakhs was also sanctioned by the Commissioners for an engineering survey of the same areas. This survey will determine the direction and force of the tidal currents on the bar, the nature and extent of littoral drift, and the composition of the shoals. At the close of the year an office and quarters had been built for surveyors and survey lascars at Elephant Point; five tide gauges and four survey beacons were erected on the foreshore between Elephant Point and Waki village, and a line of levels was run between Dalla and Elephant Point. Work on the excavation of the mattress slipway in connection with the King's Bank reclamation scheme was started on the 29th January 1924 and good progress was made to the end of the year.

Marine Works and
Surveys.

CHAPTER IV.

PRODUCTION AND DISTRIBUTION.

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Agriculture.

81. The occupied area of the province (excluding industrial and dwelling areas in towns) increased during the year by 73,759 acres to 19,459,425 acres, extensions in the more fortunate districts being to some extent counterbalanced by the abandonment of eroded or

Occupied and Cultivated
Area.

repeatedly flooded areas and of areas which suffered from drought in the dry zone. The area left fallow was generally smaller in Lower Burma, owing to the promising opening of the rains, but was larger in most Upper Burma districts except Shwebo. For the province as a whole it was larger by 135,593 acres.

The area sown with rice rose by over a quarter of a million acres to 11,238,663 acres. Millet and maize decreased owing to unfavourable middle and late rains in Upper Burma generally and the substitution of rice in Meiktila. Sesamum still covered a larger area than any other single crop except rice, totalling just over a million acres or some 150,000 acres more than in the previous year. Good early rains induced an increase in the early varieties; and the late crop was also larger, to some extent at the expense of millet, on account of good prices and the resowing of late sesamum on flooded paddy land in Lower Burma. Groundnut again showed a growing tendency to replace more precarious crops, with a bigger demand and a better market: and favourable early rains in Meiktila and Myingyan induced an increase under cotton. There was a decline in the area under all kinds of beans, owing to a poor market and unfavourable late rains. The poor late rains were also responsible for decreases under wheat and gram. Low prices discouraged the cultivation of sugar-cane.

82. The area irrigated from all sources rose from 1,375,840 acres to 1,440,877 acres. All classes of works contributed to the increase, but the most important

Area Irrigated.

item was an increase of 25,284 acres under Government works in the Shwebo District, thanks to a good supply of water from the Mu river for both the Shwebo and the Ye-u canals. Elsewhere the supply of water was generally sufficient early in the season, although the Minbu systems suffered from a deficiency later. As usual rice was the chief crop irrigated. Wheat showed a decrease owing to the short supply of water late in the season.

83. The expansion of the Agricultural Department was checked somewhat by shortage of funds, which made it impossible to open three proposed new central farms at the headquarters of the recently formed

The Agricultural Department.

East Central, Tenasserim and Irrawaddy Circles, or to provide the Agricultural Engineer, who was made permanent during the year, with a staff sufficient in numbers and training to enable him to meet the many demands from the public on his services. It was decided to abandon one small district farm and to let out two others to tenants for seed production. A committee was appointed during the year to enquire into the working of the department and consider its future organization. Eight students returned from the Agricultural College at Poona and were posted to appointments. The building of the new Agricultural College at Mandalay was not ready for occupation within the year; but 24 students were chosen and given stipends, and arrangements were made for the opening of classes shortly after the end of the year. Short courses of practical instruction for farmers were held at the Hmawbi, Mahlaing, Tatkon, and Allamyo central farms, and were well attended except in one case, where the object does not seem to have been properly understood. The building of a vernacular agricultural school at Pyinmana by the American Baptist Mission, with assistance from Government, had progressed far enough

to enable teaching to be begun in the year under review; and 24 pupils attended the first year's course.

84. Work on paddy continued to be concentrated at the Mandalay and Hmawbi stations. At Mandalay the main objects were the isolation of short-lived strains

suitable for areas in Upper Burma that rely on rainfall, and the production of types suitable for the irrigated tracts. Isolation of a suitable paddy for part of the area irrigated from the Ye-u canal, where the soil is specially stiff, presented peculiar difficulty. The only kind found to thrive had a red grain unsuitable for the foreign market, but a white rice was obtained from this by selection, and multiplication of this product should solve the problem. At Hmawbi the object chiefly in view was the isolation of earlier types than the large-grained varieties in vogue in the past, the trend of paddy growing in Lower Burma being towards the replacement of these by shorter-lived varieties. A selection arrived at during the year gave promise of a satisfactory conclusion in this matter also. Other matters engaging attention in connection with paddy cultivation were the improvement of the Burmese plough, which does not turn a proper furrow, and the designing of a drill for paddy which will work in the soft mud of the fields. For sesamum, experiments at Tatkon on the relative merits of drilling and broadcasting were continued, and an investigation into a certain diseased condition was made. Experiments with erect Spanish groundnut at various stations proved it definitely superior to the Burmese variety in oil content. Selection of indigenous types of cotton, for length of staple and ginning outturn, was continued at Mahlaing; and observations were taken of crosses made previously with a view to combining high yield with length and quality of staple. Experiments with Japanese and Egyptian beans at Upper Burma stations were rendered abortive by the failure of the late rains. It was established that the prussic acid content of the *pèbyungale* is increased when the growth of the plant is interrupted by lack of rain. The previously selected variety of gram, which had been largely distributed, again showed itself the only wilt-resisting kind. Crosses were made with the object of providing it with a white flower as a distinguishing mark. For sugar-cane, yield and spacing tests were made at Tatkon, while at Hopin was continued the work which has not only induced local cultivators to take up the crop, but has resulted in a European firm taking up 6,000 acres and establishing a white-sugar mill in the neighbourhood. On the coconut farm at Akyab arrangements were made for yield tests, and a vigorous campaign against the rhinoceros beetle was undertaken. It was decided to start a second small farm at Kyaukpyu. Diseases of paddy, sesamum, groundnut, jowar, cotton, wheat, mulberry, rubber, potatoes, coffee and coconuts were investigated by the Mycologist; while the Entomologist examined a large number of miscellaneous insect pests attacking paddy, sugar-cane, wheat, maize and other crops, besides undertaking operations in connection with boll-worm in cotton and the rhinoceros beetle in coconuts. He also continued his efforts to produce a breed of silkworm giving a superior quality of silk. The demand for disease-free eggs from the nursery at Maymyo so far exceeded the supply that a second nursery in the Prome District was proposed. Mulberry was put down at the Pyinmana school and near Leiktho in the Karen Hills, and rearing commenced with eggs supplied from Maymyo. The achievements of the Agricultural Engineer included the improvement of the jaggery

furnace mentioned in the previous year's report, the designing of further plough-shares to improve the Burmese plough, the designing of two inexpensive water-lifts for *mayin* paddy in Upper Burma, and demonstration by experiment in the Toungoo District that irrigation with river water by means of a pump and engine was a paying proposition.

85. A feature of the year was the organization of private seed-farms belonging to either individuals or co-operative societies, on which the owner agreed to grow a crop from pure seed supplied from the department's experimental farms and to retain the resulting harvest for distribution for seed purposes only, keeping a record of all seed so distributed. A great increase in the volume of pure seed is hoped for with the establishment of a net-work of these seed farms. There is a difficulty in the inability of many cultivators to hold up their seed for long after the harvest; but as the farms become better known it is hoped that owners may be able to sell all their seed at harvest time. In the Meiktila District agricultural unions were formed, the members of which received seed from the central farms on credit on their joint security. Private seed farms mainly distributed paddy, cotton and erect groundnut. In the case of paddy the amount of seed distributed by them was larger than from the central farms. It was estimated that the area in the province under the department's pure seed increased by 43,283 acres in the year under review. Demonstrations were conducted usually on small plots placed at the department's disposal by cultivators or temporarily rented by the department. In the Northern Circle, 57 such demonstrations of groundnut, cotton, paddy and jowar were made. In the Myingyan Circle 13 demonstrations of the drill sowing of cotton were given. In the new East Central and Irrawaddy Circles demonstrations were mainly of agricultural implements and apparatus. At Allammyo demonstrations were held, chiefly on the central farm, to show the possibility of cold weather cropping with beans after sesamum or groundnut, the advantage of line sown crop over broadcasting crop, and the advantage of intercropping certain varieties. High prices still discouraged the purchase of European implements; but of the new implements designed by the Agricultural Engineer 350 ploughs and 27 water-lifts were sold.

86. On the departure on leave of the Veterinary Adviser to Government at the end of August, the Civil Veterinary Department was placed under the charge of a Special Officer, who had formerly served the Rangoon Municipality with distinction. The reorganization of the department was under discussion during the year and was considered by the committee which dealt with the Agricultural Department. The proposals made by the Special Officer aimed not only at expansion in numbers but also at improvement of supervision and control, with a view to greater elasticity in the location of the staff and the utilization of all available men to deal with special circumstances. The subordinate staff at the end of the year consisted of 23 inspectors and 203 veterinary assistants for Burma proper, and two inspectors and 25 assistants for the Shan States. There were 45 students at the Insein Veterinary School at the beginning, and the same number at the end of the year, 14 having passed out and 15 having been newly admitted, while one dropped out on account of ill-health. The 14 passed students obtained appointments in the department within the year.

Veterinary Departmental
Staff and Veterinary
School.

87. Rinderpest again caused heavy mortality among cattle, there being serious recrudescences in both the Upper Chindwin and the Amherst Districts, which had suffered similarly in the previous year. The Upper Chindwin reported 10,200 deaths from this cause, chiefly among buffaloes used for agricultural purposes, and Amherst 2,309. There were also 1,430 deaths in Yamethin and Magwe, and 889 in the Southern Shan States; but elsewhere the disease did not cause any very serious loss. Special staff were posted to the districts where outbreaks occurred, and inoculation was vigorously undertaken in Amherst and Yamethin. Some popular opposition, however, both to inoculation and to enforcement of the segregation rules was reported. In the Upper Chindwin, the long distances, poor communications and backwardness of the people put serious obstacles in the way of preventive and precautionary measures. There were no virulent or widespread attacks of any form of cattle disease other than rinderpest. Animals treated at the veterinary hospital at Insein numbered 3,257, of which 289 were in-patients. Cattle again formed the majority of out-patients. There were four other dispensaries working during the year, at Pegu, Prome, Myingyan and Pakōkku. The attendance at the last named was not large, but elsewhere the results were very satisfactory.

88. The number of mature bulls and bullocks rose from 2,436,174 to 2,445,796; and the number of cows from 1,337,045 to 1,356,624. Buffaloes, which suffered most severely in the outbreaks of rinderpest, numbered at the end of year 778,881, only a few hundreds more than a year earlier. Horses and ponies decreased somewhat in number, while mules increased slightly. Sheep increased from 75,348 to 79,470, while goats dropped from 289,120 to 282,511. Pig-breeding brought good profits, and the number of animals was returned at 432,628, against 409,947 at the end of the previous year. The scheme of stock-breeding operations in the hands of the Department of Agriculture was revised during the year; and it was decided to open two stock-breeding farms, one for the building up of a herd of pure Burmese cattle and the other for experiments in crossing that breed with outside breeds. It was further decided that pony breeding operations should be conducted solely by the military police at Pyawbwe. During the year cattle and produce shows were held at Rangoon, Mandalay, Meiktila, Allammyo, Myittha and Hmawbi, grants amounting to Rs. 3,165 being made by Government towards their expenses. Most of the shows were regarded as successful and of educational value.

89. Apart from loans to co-operative societies the advances during the year under the Agriculturists' Loans Act, 1884, amounted to Rs. 2,07 lakhs, against Rs. 15'21 lakhs in the previous year. The larger amount was necessitated by the bad season and the tightness of the money market. The loans are reported to be useful and popular, except in districts like Pyapōn where agricultural credit is well organized and the requirements too large to be met by Government loans, which are intended for poor cultivators. In part of Tharrawaddy District the misguided activities of a political association resulted in the Chettyars refusing to lend money, and Government loans were much sought after. The total of previous outstandings and advances during the year was Rs. 54'77 lakhs.

Agricultural Loans.

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Rs. 33'20 lakhs fell due for collection within the year, but only Rs. 19'87 lakhs were collected. Rs. 3,571 were remitted, Rs. 4'95 lakhs were suspended, and Rs. 9'36 lakhs were overdue at the end of the year. Recoveries during the year were rather less than in the previous year owing to the bad season, and suspensions had to be freely given. No less than Rs. 0'55 lakh was remitted in the Myitkyina colonies. In Prome another bad year occurred before the large advances made in the last bad year, 1920-21, had been recovered, but in spite of some confusion owing to the magnitude of the loans then issued, the work of recovery is gradually catching up. Advances seem to have been generally made with due care and properly applied, but minor fraud was reported from Myitkyina, where a headman misappropriated a small amount, and from Bhamo, where fictitious security was given. Irregularities on the part of officials were reported from Akyab, where a Township Officer was dismissed for making loans to persons who were not cultivators, from Thayetmyo, where some loans made in the past were found to be inadequately secured, and from Ma-ubin, where the rules were not strictly followed. The administration of these loans in Kyaukpau and Amherst was criticized. The principal loan under the Land Improvement Loans Act was one of Rs. 2'20 lakhs in Akyab for the erection of embankments to protect fields from the sea. The total of such loans made was Rs. 2'46 lakhs. The rate of interest charged by Government to cultivators remained $6\frac{1}{4}$ per cent. Some progress was made in the collection of arrears of interest. The total of interest collected was Rs. 3'44 lakhs; and the nett return, after deducting remissions, was Rs. 2'84 lakhs, against Rs. 3'57 lakhs in the previous year.

90. The areas cultivated under the protection of embankments in the charge of the Irrigation Branch of the Public Works Department rose from 864,959 acres to 989,502 acres in the year under review. The most prominent feature of the year under this head was the disastrous breaching of the Ngawun embankment, which took place at the beginning of August 1923 in consequence of unusually heavy rain synchronizing with the arrival of a flood wave in the Irrawaddy. Crops were destroyed over a large area, which is, however, included in the above total of protected area as the land was replanted after the water had subsided. In spite of this, remission of revenue to the amount of Rs. 2'41 lakhs was necessitated. In consequence mainly of the damage done by this flood, working expenses amounted to Rs. 13'98 lakhs, against Rs. 7'45 lakhs in the previous year. Gross receipts (calculated for the first time at half the land revenue) were Rs. 14'08 lakhs: so that the year's working showed a small profit. Apart from the repair of damage done by flood and the construction of numerous retirements, the Yenwe River and Sittang embankments were raised, and the former extended by two miles. Dredging operations on the channel of the Yenwe River were carried out by the "Renfrew." The Yandoon Island embankment was completed during the year.

Weather and Crops.

91. The season was generally a poor one for rice and other important crops. The monsoon broke early. In Lower Burma the fall at the end of July and in August was excessive and there was much destruction from floods, aggravated

by a breach in the embankment of the Ngawun river in the Bassein District. The late rains which were necessary to mature the replanted areas failed. In the tidal areas of the lower delta, however, that is, in the Myaungmya, Pyapön and Hanthawaddy Districts, the season was fairly good. In Upper Burma the rainfall was light and capricious, and though in some districts the early rains were fair, the late rains were generally a failure. Pakökku, Myingyan, Magwe and Minbu suffered from severe drought. The most northerly districts, including Shwebo, had a good year. Early sesamum, cotton and groundnut were poor; late sesamum and unirrigated rice failed over large areas. Riverine crops escaped flooding but were below the average in yield owing to the absence of late showers. The rises of the main rivers were seasonable but excessive.

92. The total estimated outturn of unhusked rice in 1923-24 was 5,677,648 tons, against 6,243,756 tons in 1922-23, and an estimated normal harvest of 7,091,000 tons. Apart from a decrease of 414,918 acres in the area on which the crop matured, the yield was generally light and of poor quality. The outturn of cleaned cotton was estimated at just over 5,000 tons, the same as in the previous year. The area increased but the yield was poor. Groundnut also showed an increased area with a low yield, and the outturn was returned at 99,698 tons, against a normal outturn of nearly 120,000 tons. Exports of nut increased slightly but those of oil decreased considerably. The sesamum crop gave a poor yield of some 30,000 tons. Exports of rubber rose from 2,427 tons to 2,863 tons.

Prices for the 1922 paddy crop, after standing at Rs. 190 in April 1923 fell to Rs. 160 for rail and Rs. 171 for boat paddy by the end of June. There were then large stocks unmarketed. A further fall took place in July, followed by a rapid rise in August, and in September the price reached Rs. 210. After a further fall in October, and a rise in November, it stood at Rs. 195 for boat paddy at the end of the calendar year. The Indian demand was poor, but there was a considerable though spasmodic demand from Eastern markets, and exports to Europe were fairly large. For the 1923 crop prices ruled generally higher. Opening in January 1924 at Rs. 185 for rail and Rs. 189 for boat paddy, they remained remarkably steady until the middle of April. A rise then took place, followed by steady prices at about Rs. 194 for rail and Rs. 201 for boat paddy, until the middle of June. There was then a further rise, and at the end of the month prices stood at Rs. 200 for rail and Rs. 206 for boat paddy. The demand from India was again weak, but exports to Europe and to the Far-East, especially Japan, were large. The prices obtained for cotton and groundnut were good, especially the former. Owing to poor harvests, the prices of chillies and millet were high. Sesamum fetched rather below the previous year's prices in most districts, but the price was still high. The prices of beans, especially *pèbyugale*, remained low. The prices obtained for gram, tobacco and sugar were again very low.

The retail price of rice was higher than in the previous year. Stocks of paddy and rice were lower than usual at the end of the year in most districts; but most of the exporting districts had enough for their requirements and some had still a surplus.

Co-operation.

93. The reorganization of the staff of the Co-operative Department, which took effect in November 1923, has already been described in paragraph 3 above. There was no territorial extension of the sphere of the department's influence, although applications and enquiries from the Upper Chindwin and Bhamo Districts suggested some popular desire for such extension. There were 5,563 co-operative societies of all kinds, against 5,468 in 1922-23, while the total membership rose from 151,130 to 156,803. These increases were the lowest yet recorded; but the year nevertheless presented some features of progress, among which may be mentioned the development of the functions of district associations, the continued formation of societies on sound lines in Arakan, the evolution of a scheme of "crop loan" finance, and the opening of current account business in certain district central and town banks. There was no change in the law governing the working of co-operative institutions. The cost of the Co-operative Department during the year, including a bonus granted to the staff in view of the delay in raising the rates of pay, was Rs. 4.79 lakhs.

94. New premises for the Provincial Bank at Mandalay were opened by His Excellency the Governor in 1924. The Central Banks. byelaws of the bank were overhauled, and its working thus put on a more satisfactory legal basis. Fixed deposits again increased, partly with money received from others than Europeans. The Rangoon branch met with some success in current account work. The issue of loans on special promissory notes to central banks and societies for purposes directly connected with the cultivation and harvesting of crops, the loans being repayable in full after the harvest, continued; and arrangements were made with the Imperial Bank for the grant of credits on similar security, which should enable the Provincial Bank to be of great assistance to central banks and societies in tiding over seasonal difficulties. The Provincial Bank made satisfactory profits during the year, and further increased its reserve for bad and doubtful debts. Six new central banks were opened, four being small township banks on the Punjab model, one a district bank, and one a central bank for the tenancy co-partnership and credit societies of the Sittang colony. The township banks were formed in the Tharrawaddy District, in the hope that they would be more successful in collecting deposits than the district bank had shown itself. The Madaya township bank, established in the previous year, made a good start as a savings institution. The profits of most central banks declined in the year under review, owing partly to the failure of societies to pay all interest due on their loans.

95. A brake was put on the formation of new societies by making it a condition of registration that the applicants should be prepared to carry on work with such share capital and local deposits as they could raise, without the assistance of a central bank. Seventeen societies in the Tharrawaddy District went into liquidation because they could not obtain bank loans, which they regarded as the beginning and end of co-operative credit. In the Arakan Division on the other hand, where

co-operation was introduced at a comparatively late stage and where the true principles appear to be more securely grasped than elsewhere, there was a satisfactory increase in the number of societies. For the province as a whole the increase was only 1.7 per cent, by far the lowest yet recorded. The nett profits of agricultural credit societies showed an increase of Rs. 1.12 lakhs, but it would have been larger if interest due had always been paid. Undue leniency was shown in this respect; and in some areas, particularly in Upper Burma, there was a regrettable failure in the repayment of loans. District agricultural and co-operative associations continued to do useful work, and 13 of these have now definitely assumed control of audit within their districts.

96. Co-operative town banks and similar urban societies made definite though small progress, and arrangements were made for propaganda regarding this form of society. Political differences in some cases impeded their smooth working. One co-operative town bank was allowed to accept on deposit a portion of the municipal fund of its town. The number of salary earners' credit societies decreased by four, but the membership increased by 1,220, and their business showed a corresponding increase. The large volume of share capital, as compared with reserve funds and deposits, indicated that this type of society was performing its proper function of assisting members to save. Reports from Rangoon showed the material benefits derived from the societies by their members. Cattle insurance societies remained stationary in number and declined somewhat in membership. Agricultural societies for purposes other than credit showed few signs of progress or prosperity. Their working seemed to show that they generally still lacked the essentials of efficient management and loyalty on the part of the members. Among non-agricultural societies, the Pegu Rice Milling and Trading Society had a remarkably good year, realizing a nett profit of over Rs. 12,000 on a working capital of Rs. 73,000. The formation of two co-operative housing societies in Rangoon was a new feature. Some account of the tenancy co-partnership and credit societies formed in colony areas has been given in paragraph 22 above.

Horticulture.

97. The transfer of the grounds of the Burma Agri-Horticultural Society to their new site in Kandawgale was completed during the year 1923, the new council hall and other buildings being opened on the 1st May 1923. Although the change of site gave the society the advantage of a thorough overhaul of its buildings at the hands of the Rangoon Development Trust, there was necessarily a loss of mature trees, and during the period occupied by the transfer little progress in development of the gardens was possible. The whole of the new grounds was brought under cultivation during the year; and much construction work was done on the grading and dressing of lawns, drains, road verges and hill slopes. The grounds were thus rendered as attractive as was possible in the absence of large shade trees. Stocks were overhauled and propagated; and considerable quantities of plants much in demand were imported and sold immediately. Seeds were also imported for distribution to members, and the results of germination

tests were published. Trees for roadside planting were supplied to the Rangoon Corporation. The annual exhibition of school garden products was held in the society's grounds by the Education Department. The number of members at the end of the year was 266, 32 new members having been enrolled while 33 relinquished their membership. The expenditure of the society during the year amounted to Rs. 0'78 lakh, and the total receipts to Rs. 0'65 lakh.

Forests.

98. The total area of reserved forests at the end of the year 1923-24 was 27,890 square miles, against 27,416 square miles at the end of the previous year, while the area of unclassed forests was estimated at 94,355 square miles. New reserves settled within the year measured 488 square miles. Other small variations were due to disafforestation or to recomputation of areas. The intended settlement of some 867 square miles was abandoned because the objects aimed at were judged either impossible of attainment or attainable only at a disproportionate cost. The progress of forest surveys, including the aerophotographic survey of 1,350 square miles in the Irrawaddy Delta, has been described in paragraph 13 above. Three special working plan parties were at work during the year, being occupied with the preparation of original working plans over 1,539 square miles and the revision of existing plans over 726 square miles in the Prome, Zigôn, Ataran, Bhamo, Kaukkwe and Shwebo Forest Divisions. In addition original plans over 1,042 square miles were prepared by Divisional Officers in the Delta and Upper Chindwin Divisions. The need for working plans is urgent, particularly with the present necessity for attention to other species than teak; but the staff of the department still suffered from the failure of recruitment during the war.

99. The number of forest offences reported was 9,405, against an average of 6,040 for the previous three years. The great majority were unauthorised fellings and removals, under which head the increase mainly occurred. It was ascribed in part to improved supervision and in part to the progressive depletion of unclassed forests. Nine hundred and seventy-seven cases involving 1,675 persons were taken to court; the percentage of conviction was 85, against 90 in the previous year. Fire protection was practically confined to young plantations and areas under regeneration. The total area under protection was 91,057 acres, of which 95 per cent. was successfully protected. Of the reserved forests, 76'6 per cent were closed to grazing entirely; 16'2 per cent for part of the year and 6'4 per cent for the whole of the year were open to all animals except browsers. Reports emphasize the difficulties of game protection with the increased number of gun licenses now issued.

100. The total expenditure on forest roads and buildings during the year amounted to Rs. 6'23 lakhs; and in addition Re. 0'51 lakh was spent by lessees on roads to supplement their floating operations. New cart roads for 123 miles at a cost of Rs. 1'91 lakhs, and new bridle-paths for 122 miles, at a cost of Re. 0'40 lakhs, were constructed. Repairs to roads and paths cost Rs. 1'05

lakhs. Rs. 1'71 lakhs were spent on the construction of new buildings, and Rs. 1'01 lakhs on repairs. Artificial regeneration was carried out over 5,312 acres, by means of *laungya* plantations. The need for natural regeneration, by means of improvement fellings and otherwise, also received attention. Work was done on the restocking of evergreen and dry mixed forests in several divisions.

101. The outturn of teak by lessees during the year was 403,288 tons, against 344,724 tons in the previous year. Extraction by licensees and departmental extraction by Government totalled 115,857 tons, against 124,640 tons in 1922-23. The total of reserved woods other than teak extracted was 131,797 tons, against 189,128 tons in the previous year; and the extraction, of unreserved timber and fuel also declined. The season was generally good for floating; but the market continued depressed, and in consequence the outturn from the Myitmaka forests, where alone Government extraction of teak on a large scale takes place, was intentionally restricted. The bulk of the teak exports of 216,043 tons went to India, as did also the principal exports of other timbers, most commonly in the form of railway sleepers. Some account of the financial results of forest administration is given in paragraph 142 below.

Mines and Quarries.

102. Mining operations were carried on during the year 1923 in the Tavoy, Mergui, Katha, Mandalay and Upper Chindwin Districts, and in the Northern and Southern Shan States. In Tavoy 26 mines, or one less than in the previous year, were worked, but the outlook was too uncertain for much activity. In Mergui two new tin mines and one coal mine were opened during the year, making the total number of mines working 18. In Upper Burma the operations of the Burma Corporation, Ltd., at Bawdwin and Namtu continued to be the most important. Two iron mines subsidiary to the Corporation's lead and silver mines were reopened in the Mandalay District and the Northern Shan States. An experimental coal mine was opened by the Coalfields of Burma, Ltd., in the Upper Chindwin District; and the same company continued coal-mining in the Southern Shan States. Most of the important mines in Tavoy and Mergui and the Northern Shan States were inspected by the Deputy Commissioner or other civil officers. Elsewhere there was no inspection. None of the mines were reported to have experienced difficulty in connection with the supply of labour; and a special system of recruiting other than local labour was used only by the Burma Corporation who brought over some 450 Gurkha coolies from India. The health of mine employees generally was satisfactory. There was no outbreak of epidemic disease. Two dispensaries in Tavoy and two in Mergui were maintained by mine owners; while in the Northern Shan States the Burma Corporation continued to maintain two hospitals at Namtu. The number of accidents in 1923 was 89, resulting in 20 deaths and injury to 75 other persons, a considerably larger number than in the previous year. The mines of the Burma Corporation in the Northern Shan States were responsible for most of the accidents, including 16 deaths and 63 cases of serious injury. The most serious accident was the fall of a cage full of coolies owing to the breaking of a

clutch pin. Six were killed. There were no prosecutions under the Act during the year. The Government revenue receipts from minerals are dealt with in paragraph 136 below.

103. During the calendar year 1923, applications for new prospecting licenses numbered 294, rather fewer than in the previous year; 137 were granted, 65 refused and 92 withdrawn. There were 133 applications for the renewal of licenses, of which 106 were granted, 15 refused and 12 withdrawn. Forty-three leases were applied for, principally for oil or for tin alone or with wolfram; 39 were granted, three refused and one withdrawn.

104. The production of petroleum continued in the seven districts of Akyab, Kyaukpyu, Thayetmyo, Minbu, Magwe, Pakôkku and Upper Chindwin. In Akyab and Kyaukpyu the production amounted to a few thousand gallons only, in Thayetmyo, Minbu, Pakôkku and Upper Chindwin it varied between one and four million gallons, while from the two oil fields in Magwe it totalled 262,635,195 gallons. This was rather over nine million gallons less than in 1922, the decline being attributed to the strike on the Yenangyaung, Singu and Yenangyat fields in March and April 1923. Thayetmyo showed a decrease, but the Upper Chindwin an increase owing to the opening of new wells. The total provincial output fell from 281,759,169 to 271,405,947. The average number of persons employed fell from 15,135 to 13,822.

105. The output of lead and silver ore, almost entirely from the mines of the Burma Corporation, Ltd., in the Northern Shan States, amounted to 245,925 tons, against 172,066 tons in 1922. The increase was attributed to the further development of the Bawdwin mine and to improvements in the Corporation's metallurgical practice. The production of refined lead was 44,551 tons, valued at Rs. 1,65'85 lakhs; of silver 4,843,939 ounces, valued at Rs. 1,01'17 lakhs; and of antimonial lead 1,508 tons, valued at Rs. 2'33 lakhs. The average number of persons employed was 2,669, against 2,004 in the previous year.

106. The production of rubies fell from 93,078 carats to 92,592 carats, and that of sapphires from 102,462 carats to 65,692 carats. There was a good demand for rubies of fine quality in London, for resale to New York and Paris. A large quantity of rubies were exported direct to Paris by local dealers. The Indian market showed some improvement. While the total output of all stones fell from 231,160 carats to 187,010 carats the value rose from Rs. 7'27 lakhs to Rs. 7'35 lakhs. The exceptional ruby of 23 carats, the discovery of which was mentioned in paragraph 109 of the Report on the Administration of Burma for the year 1922-23, was cut in London during the year and yielded a beautiful stone of 11'22 carats, which was sold for £4,000.

107. The market for tin was better than in 1922, and the production of tin ore from the mines in the Tenasserim Division increased from 2,278 tons to 2,446 tons, although the large Mawchi mines remained closed throughout the year. There was no production of block tin. The demand for wolfram showed

no improvement, and the production of tungsten ore, including mixed concentrates, dwindled to 988 tons, or 24 tons less than in the previous year. The output of iron ore from the Burma Corporation's mines in the Mandalay District and the Northern Shan States, for use as a flux in the smelter at Namtu, rose from 27,680 tons to 53,240 tons. Coal-mining continued on an experimental scale, the total raised being 1,271 tons, against 172 tons only in 1922. The output of jadeite fell from 7,725 cwt. to 3,627 cwt., but the quality was better and the value fell only from Rs. 8'69 lakhs to Rs. 8'20 lakhs. The output of amber was larger, but the quality and price were inferior. Gold to the amount of 68 oz. was produced by native methods of washing.

108. The output of building materials and road metal, which depends entirely on the demand by contractors for the Public Works Department and others, was 855,095 tons, against 850,904 tons in the previous year. With the poor agricultural season there was greater activity in the pottery industry, and the output of pottery clay rose from 21,048 tons to 34,871 tons. Statistics regarding this village industry, however, cannot be regarded as very trustworthy. The collection of soapstone was very much on a level with that of previous years.

Manufactures.

109. Apart from agriculture, which occupies the great bulk of the population, the principal industries are rice-milling, petroleum winning and refining, timber extraction and conversion, mining and the transport industries. The number of persons employed in the first named of these in 1923 formed 43 per cent. of the whole industrial population; but the year was a bad one for the trade, and the number was actually less than in 1922. There was nothing of special interest in the way of industrial development during the year. The most important cottage industries continued to be weaving, of both silk and cotton, and pottery.

110. The total number of factories on the register increased by 85, from 797 in 1922 to 882 in 1923. The bulk of the increase was due to the continued building of small rice mills in Lower Burma; 61 were built in the year, but the failure and closing of several in Upper Burma reduced the nett increase in this class to 47. A decline in the number of persons employed in rice-milling suggests that the opening of new mills had gone beyond the requirements of the crop. The number was 37,553 in 1923, against 38,074 in 1922 and 42,063 in 1921. The conditions of the year under review were unfavourable both for rice-milling and for other prominent factory industries; and long spells of idleness were common. The total number of persons employed in factories, 86,642, was less by some 2,000 than in 1922 and by some 6,000 than in 1921. Twenty-seven factories remained closed throughout the year. The number of women employed decreased by about 800, that of children being about the same. Women were employed chiefly in the boiled rice and cotton ginning trades. The general health of factory operatives compared well with that of the rest of the population. Improvements in ventilating arrangements in the Burma Corporation's works at Namtu were reported

to have diminished lead poisoning. A new process by which the par-boiling of rice has been freed of offensive smell was widely adopted. Fairly good accommodation is usually provided for regular hands in those mills which work throughout the year; but casual labourers do not fare so well. Sanitation frequently left much to be desired. The inspection of factories by the departmental staff extended to 90 per cent. of the total number. The fencing of machinery was reported to show improvement; but the number of fatal accidents was 34, against 26 in the previous year. There were 13 prosecutions under the Indian Factories Act.

Trade.

111. The value of the whole sea-borne trade of the province in 1923-24, including treasure and Government stores, was Rs. 1,00'94 crores, or Rs. 6'20 crores less than in the preceding year. The value of trade with foreign ports fell from Rs. 60'78 crores to Rs. 58'54 crores, and that of trade with Indian ports from Rs. 42'01 crores to Rs. 37'76 crores; while that of trade between provincial ports rose from Rs. 4'35 crores to Rs. 4'65 crores only. The combined share of the minor ports of Akyab, Moulmein, Bassein, Tavoy, Mergui, Kyaukpyu, Victoria Point and Sandoway rose from 13'69 to 13'86 per cent. of the total trade, foreign and coasting, of the province. Bassein was responsible for the bulk of the increase. The shares of Akyab and Moulmein decreased. The year's trade was without specially outstanding features. The Indian demand for rice continued to decrease, though the available surplus was absorbed by other ports. Imports indicated conservative buying. The nett total customs duty, including salt duty, realized during the year was Rs. 4,13'47 lakhs, against Rs. 4,24'55 lakhs in 1922-23. But for an increase of Rs. 23'48 lakhs in the salt duty owing to the doubling of the rate, the decrease in the total would have been much heavier. Considerable loss of duty was caused by the importation by land through Siam of high tariffed articles, such as matches and cigarettes.

112. The total value of imports from foreign ports was Rs. 18'10 crores, against Rs. 19'92 crores in 1922-23; and of imports from India Rs. 14'48 crores, against Rs. 15'12 crores in 1922-23. There was a decrease in the value of all important classes of imports from foreign ports except machinery and mill-work, railway plant and rolling stock, motor cars, oils, manufactures of wool, and soap; but under none of these heads was the increase remarkable. Among imports from India, there was a marked increase in the value of jute manufactures, coal and tobacco; imports of most other commodities showed a decrease. The uncertainty of home prices together with local financial stringency produced a heavy decrease in imports of foreign piece-goods. The re-export of silk piece-goods to China through Bhamo under drawback was a noticeable feature of the year. The increased imports of machinery were largely under mining and electrical machinery from the United Kingdom. Numerous schemes for the development of electrical power were on foot. The small profits of rice millers in the preceding season were reflected in a remarkable drop in the importation of rice-milling machinery. The increased imports of railway plant were almost entirely from the United

Kingdom; but the share of the United Kingdom in imports of motor cars amounted to only 9 per cent. of the whole, against 73 per cent. from the United States of America and Canada. The increased imports of coal from India were the result of the removal of the embargo on the export of Bengal coal by sea. Imports of salt decreased very slightly in spite of the doubling of the rate of duty.

113. The value of exports of rice, husked and unhusked, from all Burma ports to Indian ports fell from Rs. 11,00'83 lakhs to Rs. 7,61'03 lakhs, and to foreign ports from Rs. 28,24'44 lakhs to Rs. 27,55'99 lakhs. For Rangoon alone the decreases were from Rs. 23,22'63 lakhs to Rs. 22,12'23 lakhs in exports to foreign ports, and from Rs. 7,03'62 lakhs to Rs. 4,76'04 lakhs in exports to India. The principal features of the year were the weakness of the Indian demand and the occasional demands from the Far East. Exports of mineral oils showed a decline in value, but an increase of some 5½ million gallons in quantity. A noticeable feature was a heavy decrease in exports of benzine to the Netherlands. Exports of kerosene to India showed an increase of 9½ million gallons. The Japanese demand for candles fell off, but the decrease was largely counterbalanced by increased shipments to Belgium. Exports of cotton fell with the reduced crop. There was a noticeable improvement in exports of timber, both to foreign and Indian ports, although the increase in value was not proportionate inasmuch as an important cause was the heavy accumulation of supplies in Burma which were forced on the market at falling rates. The total value nevertheless rose from Rs. 2,65'43 lakhs to Rs. 2,97'21 lakhs. The export trade in hides and skins showed no improvement. The value of exports of pig-lead rose from Rs. 1,39'05 lakhs to Rs. 1,79'36 lakhs, an increase in quantity being accompanied by a substantial advance in price.

114. The maritime intra-provincial trade of the province, was as usual carried on mainly between Rangoon, Akyab and the Tenasserim ports. The total value of the trade rose from Rs. 4'05 crores to Rs. 4'27 crores, the increase being most marked in the case of Rangoon, Tavoy, Mergui and Akyab.

115. The value of transfrontier trade with both China and Siam increased. Exports and imports taken together rose in value from Rs. 3,14'87 lakhs to Rs. 3,28'98 lakhs, or some 4 per cent. The trade with Western China during the year exhibited a marked change, exports advancing by 10 per cent., though imports declined slightly. The total value advanced by Rs. 6'4 lakhs. The main feature of the year's trade was a large rise in the value of raw silk and a fall in the value of silver imported. The demand from the weaving industry in Burma enhanced the price of raw silk, while the decrease in imports of silver was the natural counterpart, since the cash obtained by the sale of silk in Burma was used in payment for articles of export and the need for importing treasure was thus obviated. In the trade with Northern Siam imports rose by 12 per cent. and exports by 14 per cent. The total increase in value was Rs. 7 lakhs. A noteworthy feature was a largely increased importation of matches and cigarettes. Otherwise there was little noticeable change. The trade with Southern

Siam showed a slight improvement of 2 per cent. Imports of raw silk decreased, being replaced by the imports from China. The importation of saccharine was noted for the first time.

116. Trade with the Shan States, Karenni and the unadministered Kachin tracts showed an increase of 24 per cent., from Rs. 12,33'51 lakhs in 1922-23 to Rs. 15,25'82 lakhs in 1923-24. There was a considerable increase both in imports from and exports to the Northern Shan States, the total value exhibiting an increase of Rs. 2,65 lakhs or 28 per cent. The figures indicate the development of the Burma Corporation's mines, a noticeable feature being a large output of copper and zinc concentrates for the first time. Increased exports of coal, coke and iron were due to the growing demand at the mines. In the trade with the Southern Shan States, imports and exports both increased in value, the total increase being Rs. 26 lakhs or 10 per cent. The largest increases were under imports of potatoes and lac, and under exports of railway material, iron and oil. Imports of wheat increased in quantity but decreased in value owing to a fall in price. Exports of rice and of European piece-goods declined. The trade with Karenni increased somewhat in total value, although exports decreased. Imports from the unadministered Kachin tracts declined, owing mainly to epidemics of disease. Exports showed little change.

Public Works.

117. Certain administrative changes which took place in the Public Works Department during the year 1923-24 have already been mentioned in paragraph 3 above. The control of military works in the province was transferred soon after the beginning of the year from the Public Works Department to the charge of the Military Engineering Service. During the short period before this change was made, only petty works and repairs were undertaken. The total expenditure on roads and buildings during the year amounted to Rs. 2,12'67 lakhs, or Rs. 31'30 lakhs less than in the previous year. The gauging of the various rivers both in Upper and Lower Burma and in the Shan States was continued throughout the year, and the rainfall in areas likely to prove of use for hydro-electric power was continuously recorded. A new procedure for the issue of certificates for the tests carried out to lightning conductors over petroleum installations and explosive magazines was introduced during the year and worked satisfactorily.

(i) Roads and Buildings.

118. The constitution of the Communications Board, to control general policy regarding the communications of the province, has been mentioned in paragraph 3 above. The total length of metalled roads in the province, outside municipalities and notified areas, was 2,063 miles. The length of unmetalled roads in the charge of the Public Works Department, was 6,710 miles. Unmetalled roads maintained by local authorities totalled 1,110 miles. The total provincial expenditure on communications was Rs. 61'65 lakhs, of which Rs. 27 lakhs were spent on original works and Rs. 34'65 lakhs on repairs. Important items covered by this expenditure

were the purchase of the old railway bridge over the Pazundaung Creek, with a view to its conversion into a road bridge and the construction of a main road to serve the area north-east of the city of Rangoon (Rs. 1'25 lakhs); the construction of foundations for a bridge 500 feet long over the Kabaung stream in the Toungoo District (Rs. 1'25 lakhs); improvements to the Moulmein-Amherst, the Martaban-Sittang, the Tavoy-Yebyu, and the Meiktila-Wundwin roads (Rs. 1'96 lakhs); the construction of a bridge over the Zawgyi River in the Kyaukse District (Rs. 0'62 lakh); and the construction of the Hopin-Nampadaung road in the Myitkyina District (Rs. 0'43 lakh).

119. The expenditure on civil buildings during the period under review was Rs. 91'53 lakhs, against Rs. 96'23 lakhs in 1922-23 and Rs. 56'27 lakhs in 1921-22. Of this expenditure Rs. 75'52 lakhs was the amount spent on original works, while the remaining Rs. 16'01 lakhs were spent on repairs. These figures represent both amounts charged to central and provincial revenues and also those debitable to local funds or treated as "deposit works." Progress was made on various buildings that had been started during the previous year. Works completed or under construction in Rangoon included quarters for twenty officers in Windermere Park, the new Ahlone and Tounglonbyan police-stations, the first section of the lunatic asylum at Kokine, a three-storeyed building in East Rangoon to provide 48 flats for Government clerks, and the final section of a large three-storeyed building to accommodate the European police sergeants. Outside Rangoon the undertrial enclosure of the new Tharrawaddy jail, to accommodate 1,540 prisoners, was completed, and 208 prisoners were drafted in for employment on the construction of the remainder of the jail. Progress was also made on the remodelling of the Government dockyard at Dawbon, for which a plinth area estimate amounting to Rs. 7'30 lakhs was sanctioned in 1922. Mention must also be made of the High Court building and the Agricultural College at Mandalay. The former was completed and the latter was nearing completion at the end of the period under review.

120. The total expenditure during the year under the head "miscellaneous," which includes water supply and sewerage schemes, was Rs. 2'55 lakhs, most of which was on original works. The most important work commenced during the year was a water supply scheme for the Mingaladon Cantonment, at an estimated cost of Rs. 3'48 lakhs. Besides this fifteen estimates for water supply schemes for towns in the province were prepared, at an estimated cost of Rs. 12'41 lakhs; and work at Prome, Bassein and Nyaunglebin was put in hand. Thirty-eight estimates, aggregating Rs. 22'68 lakhs, were prepared for sewerage, sewage disposal and sanitation schemes, the largest being for the Mingaladon Cantonment at a cost of over Rs. 12'89 lakhs. This scheme provides for main sewers, a septic tank and house sanitation.

(ii) Railways and Tramways.

121. The railways of the province are worked by the Burma Railways Company, Ltd. At the close of the official year 1923-24, the length of open line stood at 1,679'49 miles. Six new lines were under construction during the year, the Moulmein-Ye railway,

88·71 miles, the Pyinmana-Taungdwingyi branch, 67·25 miles, the Alon-Saingbyin railway, 26·51 miles, the Segyi-Ye-u railway, 23·54 miles, the Pegu-Kayan railway, 36·93 miles, and the Bauktaw-Tadagale railway, 3·50 miles. On the first named line sections totalling 26·61 miles, and on the third the final section of 12·51 miles, were opened during the year. No new section of the Pyinmana-Taungdwingyi line was opened, but 10·26 miles previously completed remained open throughout the year. Alternative estimates for the extension of the Taungdwingyi line to Natmauk and to Kyaukpadaung were prepared, but no decision regarding construction was arrived at. Survey of an extension of the Moulmein-Ye line from Ye to Sinbyubin was in progress during the year. A reconnaissance survey was made of a line from a point on the Alon-Segyi branch to the Kalewa coal-field in the Upper Chindwin District, and an approximate estimate was prepared. Various other projects were under consideration during the year, but had not made such progress towards construction as to call for remark.

122. The worst accident of the year ending in September 1924 was the capsizing of six passenger coaches by heavy wind on a local mixed train between Mahlaing and Thabutkon stations on the Myingyan branch, which caused the death of one passenger and injuries to six others. The damage to rolling stock and permanent way was not serious. Another fatal accident was the result of malicious tampering with rails by persons unknown. This occurred near a bridge between Tawgywè-in and Penwegôn stations on the main line; and as a result the engine of a goods train and ten wagons were thrown into a river bed. A fireman was killed, and serious damage done to rolling stock and permanent way. There were two collisions between engines and passenger trains in station yards, and two derailments of portions of running trains, all fortunately unaccompanied by loss of life or injury to any person. Interruptions of the line by floods were rather less numerous than in the preceding few years. There were four prolonged interruptions. The first in October 1923, was caused by several breaches and landslides in the gorge between Nankan and Bonchaung stations, on the main line from Sagaing to Myitkyina; and traffic could not be resumed for eight days. In July and August 1924, a series of breaches, with the collapse of several bridges, occurred on the Henzada-Bassein branch and all kinds of traffic had to be suspended for 22 days. Later in August 1924 the main line was breached and the embankment washed away between Ela and Pyinmana; and through running could not be resumed for four and a half days. The Pyinmana-Lêwe branch was also breached by the same flood and a bridge approach washed away; and nineteen days later, on the day when the damage was completely repaired, another bridge approach was partially washed away, prolonging the interruption to twenty-one days. There were five other breaches of smaller importance during the year, which caused interruptions of traffic for one or two days each.

123. The number of passengers carried on the whole system during the official year 1923-24 was 34,521,531, against 34,638,727, in the year 1922-23. For the purposes of adjustment between the Burma Railways Company and Government, accounts are kept separately for three different portions of the system, that is, firstly the lines constructed originally by

Government and in effect leased to the company on its coming into existence; secondly the extensions subsequently constructed by the company; and thirdly the lines now under construction, the expenditure on which was at first met by the Provincial Government out of the rice control profits fund. The portions of the latter lines which were first opened to traffic were worked by the company for the Provincial Government; but during the year under review the sale of the lines to the Central Government was arranged, on payment of the expenditure already incurred, and they are consequently now worked by the company for the Central Government. The distinction in the accounts between the three portions of the system is no longer likely to be of general interest, and the figures which follow have therefore been combined to indicate the working of the whole system. Gross earnings advanced from Rs. 4,06·58 lakhs to Rs. 4,14·23 lakhs; and working expenses from Rs. 2,44·62 lakhs to Rs. 2,52·72 lakhs. Nett earnings thus amounted to Rs. 1,61·51 lakhs, or Rs. 0·45 lakh less than in the previous year. Capital outlay during the year amounted to Rs. 1,47·72 lakhs, bringing the total outlay since the commencement of operations to Rs. 26,03·70 lakhs. Apart from the construction of the new lines, the objects of capital expenditure included the provision of new engines for the hill lines, the replacement of other rolling stock sold overseas or worn out, completion of the electric lighting of the bogie coaching stock, the doubling of some 88 miles of the main line, the relaying of some 450 miles with heavier rails, the remodelling of three and the improvement of various other station yards, the construction of two new crossing stations, the replacement of seven timber by steel girder bridges, extension of the carriage shops and provision of additional quarters at Myitngè, the replacement of old ferry barges at Henzada, and the reclamation of borrow pits at certain stations to provide paddy stacking ground.

124. During the year the total number of passengers carried by the tramways in Rangoon was 34,233,127, an increase of 1,603,825 over the previous year's figures. The running mileage was computed at 2,348,061, against 2,165,731 in the preceding year. The total receipts amounted to Rs. 17·64 lakhs, an increase of Rs. 0·49 lakh over the figures of the previous year. No new sections were opened to traffic. The number of passengers carried on the Mandalay tramways fell from 4,906,756, to 4,773,722, though there was an increase of from 457,322 to 464,368 in the mileage run. Traffic receipts amounted to Rs. 3·85 lakhs, against Rs. 3·98 lakhs in the previous year. The Mandalay-Madaya light railway was worked throughout the year on behalf of the Provincial Government by the Burma Railways Company; but its supersession by a metre-gauge line on a parallel alignment, connecting with the Burma Railways system at Mandalay station, was under discussion, and some progress was made in the elimination of preliminary difficulties.

(iii) Canals.

125. The gross revenue receipts of the Twante canal were Rs. 4·56 lakhs against Rs. 4·40 lakhs in 1922-23 and an average of Rs. 4·18 lakhs for the six complete years since the canal was opened (exclusive of payments made by the

British Government for the loan of vessels during the war). Capital outlay, entirely on works, amounted during the year to Rs. 0'21 lakh. Four pitched laterite bars at the mouth of the Chord Cut to prevent further widening were completed; but the pitching on the south bank slipped and re-pitching became necessary. The bight in the China Bakir bend above Twantewa extended further during the year. The gross receipts of the Pegu-Sittang canal rose from Rs. 1'92 lakhs to Rs. 2'05 lakhs. Trouble was as usual caused by the water hyacinth weed. Special precautions were taken, however, for its disposal. Before the breaking of the monsoon, full-grown weeds were collected from the streams running into the canal, to avoid their being carried down by the early rains; and as a result there were no serious blockages caused by the weed. Delays to rafts and cargo boats were caused by neap tides on a few occasions in the dry weather. Mainly owing to the dredging of shallows in the canal by the dredger "Renfrew," the cost of maintenance and repairs was Rs. 1'27 lakhs, against Rs. 0'69 lakh in the previous year.

Irrigation.

126. The irrigation works for which capital accounts are kept are the **Capital Account Works.** Mandalay, Shwebo, Ye-u, Môn and Man canals, the Kinda canal project, the Kyatkon tank project and the Panlaung improvement scheme. The Ye-u canal was still in the final stages of construction during the year; and in spite of labour difficulties due to plentiful crops and consequent prosperity in the unirrigated tracts and to the high rates offered for work on the Segyi-Ye-u railway, all distributaries were practically completed. About 40 per cent of the water-courses were also finished. The expenditure on this work within the year was Rs. 1'21 lakhs, making a total of Rs. 43'18 lakhs for the whole work. On the Mandalay canal the principal work done was on the outfall channel from the Thapangaing nullah. The work was much impeded by malaria, and progress was very slow in spite of the offer of high rates for labour. The use of a mechanical excavator was under consideration. The outlay on the work was Rs. 0'42 lakh. On the Shwebo canal an expenditure of Rs. 0'50 lakh was incurred, mainly on the construction of new offices and on river training works at Kabo, where the head regulator was threatened with erosion. On the Môn canal Rs. 0'48 lakh was spent on a drainage scheme; and materials were collected for remodelling the Man canal system. The Kinda canal project made slow progress, on account of the unhealthiness of the locality. Rs. 0'54 lakh and Rs. 0'60 lakh respectively were spent on preliminary work for the Panlaung improvement scheme and the Kyatkon tank project.

All the irrigation works had good supplies of water in the early part of the season and the supply continued adequate throughout in the Mandalay canal and, except for a short period in July, in the Shwebo and Ye-u canals. In the Môn canal the supply of water was short throughout the latter part of the season. The area irrigated from the Mandalay canal was 72,392 acres, an increase of 2,491 over the previous year, and the irrigation revenue increased correspondingly. **Floods** interfered with cultivation under the Shwebo canal and, in spite of the good early supply of water, both matured area and revenue showed a decrease. On the Ye-u canal, on the other hand, the area on which crops matured under irrigation was 86,145 acres, against 76,489 in the

previous year, and would have been larger if the cultivators had realized the advantages of the increased number of water-courses. The demand for water-rate showed an increase of Rs. 0'23 lakh over that of 1922-23, and was well above the amount estimated in the project forecast. The area irrigated from the Môn canal again showed an increase, thanks to the careful distribution of available supplies, improvements in the drainage of the canal area, and the absence of floods from the Irrawaddy. The increased area gave an increase in revenue demand from Rs. 3'58 lakhs to Rs. 4'11 lakhs. The gross receipts for these four canals amounted to Rs. 23'14 lakhs, and working expenses to Rs. 10'11 lakhs, leaving a nett revenue of Rs. 13'06 lakhs.

127. The area irrigated by works for which capital accounts are not kept showed a decrease in every district except **Other Irrigation Works.** Shwebo, where the supply of water was excellent and the season unusually successful. The total area irrigated from these works was 349,605 acres, or 32,757 acres less than in 1922-23. In the Mandalay and Kyaukse Districts much damage was done by floods, the wrecking of a weir in the latter district causing a reduction of some 2,000 acres in the area irrigated. Meiktila and Yamèthin suffered from a badly distributed rainfall and poor supplies at the end of the season, which prevented the crops from maturing. In the Myingyan District irrigation from the Kanna tank was an almost complete failure. In Minbu there was extensive failure of crops owing to the shortage of supplies of water from the Salin river, and remission was allowed on 6,558 acres. The gross revenue receipts credited to all these works amounted to Rs. 13'36 lakhs, and working expenses to Rs. 9'59 lakhs.

CHAPTER V.

REVENUE AND FINANCE.

REFERENCES :—

- Report on the Maritime Trade and Customs Administration of Burma for the official year 1923-24.
- Annual Statement of the Sea-borne Trade and Navigation of Burma with Foreign Countries and Indian Ports for the official year 1923-24.
- Annual Statement of the Sea-borne Trade and Navigation of British India with the British Empire and Foreign Countries, Volume II.
- Annual Report and Returns of the Income-tax Department, Burma, 1923-24.
- Report on the Administration of Salt Revenue in Burma during the year 1923-24.
- Report on the Excise Administration in Burma during the year 1923-24.
- Report on the Land Revenue Administration of Burma during the year ended the 30th June 1924.
- Note on the Administration of the Stamp Revenue in Burma during the year ended the 31st March 1924.
- Report on Forest Administration in Burma for the year ending the 31st March 1924.
- Administration Report of the Public Works Department, Burma (Irrigation Branch), for the year 1923-24.
- Report on the Municipal Administration of the City of Rangoon for the year 1923-24.
- Review of the Reports on the Working of Municipal Committees in Burma (except Rangoon) during the year 1923-24.
- Administration Report of the Commissioners for the Port of Rangoon from the 1st April 1923 to the 31st March 1924.
- Fourth Annual Report on the Working of the Rangoon Development Trust for the year 1923-24.
- Statistical Abstract for British India, Volumes II and IV.

Financial Relations between Central and Provincial Governments.

128. There was no change during the year in the financial relations between the Central and Provincial Governments, as described in paragraph 219 of the Report on the Administration of Burma for the year 1921-22. The principal central heads of revenue are customs, taxes on income, salt and opium, the remaining heads being provincial. As in previous years a contribution of Rs. 64 lakhs was required from the Government of Burma to the Central Government.

(a) Central Revenue and Finance.

129. The accounts show a fall in central revenue receipts from Rs. 8,24'99 lakhs in 1922-23 to Rs. 8,10'32 lakhs in 1923-24. Expenditure was almost stationary, Rs. 1,35'31 lakhs against Rs. 1,35'49 lakhs in 1922-23. An increase of some Rs. 30 lakhs under salt was insufficient to balance a heavy decrease under customs and a smaller decrease under taxes on income. On the expenditure side there was a decrease of Rs. 5'42 lakhs under military charges and a nearly equivalent increase in interest on ordinary debt ; other variations approximately balanced one another.

130. The nett total of customs duty, after deduction of refunds and drawbacks, was Rs. 3,68'72 lakhs, a fall of Rs. 34'58 lakhs below the figures of the previous year. The fall was wholly under import duties, export duty showing an increase of over Rs. 5 lakhs. The decrease in the value of imports from foreign ports, of which the fall in duty was the natural result, has already been noticed (paragraph 112 above). The importation of high tariffed articles such as matches, cigarettes and saccharine by land through Siam caused a serious loss of duty. The excise duty on motor spirit also declined. Customs expenditure was approximately the same as in the previous year.

131. The total number of assesseees to income-tax throughout the province rose from 16,385 to 17,080. The total Taxes on Income. nett collections fell from Rs. 1,03'15 lakhs to Rs. 1,02'68 lakhs ; but the fall was only apparent, as 1923-24 was the first year in which refunds under section 49 of the Act, on account of the payment of income-tax in the United Kingdom, were made in Burma, and no less than Rs. 33'53 lakhs were so refunded. Of this total, Rs. 12'82 lakhs pertained to, and should have been refunded in 1922-23 ; and if allowance be made for this, the nett figure for the year under review would be Rs. 1,15'50 lakhs, against Rs. 90'33 lakhs in 1922-23. Trade conditions had continued unfavourable in the previous year, but the decreases which occurred in a large number of assessments were set off to some extent by the tax on the better earnings of a few European companies. Generally speaking, the incomes of those engaged in mining, petroleum-winning, steam navigation, railways and general trading showed some improvement ; but timber traders received a set-back. The collapse of some outstanding non-European concerns and the consequent embarrassment of smaller men who had dealings with them were events adverse to the income-tax revenue. Increased receipts in Rangoon, which contributes the bulk of the revenue, were attributed in part to improvement in the work of the assessing staff during the year. In particular greatly improved results were secured in the assessment of Chinese traders. Greater care also produced a marked increase in assessments under property, business and other sources. The amount outstanding for collection at the end of the year was Rs. 9'95 lakhs, the lowest figure for many years. The number of assesseees to super-tax fell from 184 to 171 ; but the demand rose from Rs. 48'57 lakhs to Rs. 51'47 lakhs. Refunds, however, were heavy, including a single refund of Rs. 3'83 lakhs which resulted from a successful reference to the High Court. Outside Rangoon, super-tax to a fairly large amount was collected in Amherst and Akyab, and to an appreciable amount in Prome, Pyapôn

and Mandalay. The expenditure of the Income-tax Department showed a rise from Rs. 2'18 lakhs to Rs. 3'04 lakhs, giving a percentage of 2'4 to the total nett collections of income-tax and super-tax. Increased expenditure on establishment is inevitable with the expansion of the separate income-tax staff.

132. The salt revenue is derived from customs duty on imports of foreign salt and from excise duty on salt manufactured locally. The rate of duty was Rs. 2-8 a maund, or double that previously in force, from the beginning of the year 1923-24 until the end of February 1924, when it was reduced to the old rate of Rs. 1-4. This enhancement of rate affected only imports and manufactures in the coastal districts, where duty is paid directly on issues from the factory. No change was made within the year in the composition fees charged on licenses in Upper Burma districts, where the manufacture of salt from brine is carried on as a subsidiary industry on a small scale. The protracted public discussion which took place on the rate of duty had an adverse effect on the local industry, but apart from this the enhancement was highly successful from a fiscal point of view. The quantity of salt imported was less by 64,914 maunds than in the previous year; but the quantity issued from bond, on which duty was paid, increased by 196,623 maunds, and the duty paid thereon rose by 111 per cent. to Rs. 44'74 lakhs. At the same time direct duty paid on issues of locally manufactured salt rose by 58 per cent. to Rs. 16'42 lakhs, and composition duty by 27 per cent. to Rs. 0'19 lakh. Duty on imports of salt fish rose by 109 per cent. to Rs. 1'02 lakhs. The total revenue collected was Rs. 62'38 lakhs, against Rs. 32'34 lakhs in 1922-23, an increase of 93 per cent. Some improvement in manufacture by the substitution of cauldrons for earthen pots was reported from two districts; but generally the poverty as well as the conservatism of manufacturers militates against progress. There was no change in methods of assessment, but arrangements were made to allow additional credit to salt manufacturing licensees and to permit the transport of salt in bond to Rangoon, by treating the vessel as a temporary floating warehouse. The cost of the salt revenue establishment was reduced from Rs. 1'29 lakhs to Rs. 0'89 lakhs, the numbers being cut down in consequence of the decrease of late years in the quantity of salt produced. The total for 1922-23 had also been swollen by the payment of enhanced salaries with two years' retrospective effect. The percentage of costs to revenue was only 5'48, against 12'12 in the previous year.

133. In spite of the doubling of the rate of tax and the disturbance to the market caused by the connected controversy, the total estimated consumption of salt in the province increased by 2'25 per cent. to 95,758 tons; and the average per head of population rose from 17'97 lbs. to 18'37 lbs. The consumption of duty-paid salt in the Arakan Division fell to an average of 8'82 lbs. per head of population, less than half the provincial average. It is possible that this set-back was due to increased activity on the part of illicit manufacturers owing to the prospect of larger profits from the higher prices. The average retail price was Rs. 5-8-7 a maund, against Rs. 4-8-11 in the previous year. The percentage of Burma salt consumed was 24'02 per cent. of the whole, against 34'07 per cent in 1922-23.

134. Under the central head "Opium" there is no expenditure in Burma, and the receipts include only the payments made by the Provincial to the Central Government for the purchase of opium. The cost price of Bengal opium payable to the Government of India was raised from Rs. 23 to Rs. 30 per seer for the year under review, with a resulting increase of Rs. 1'84 lakhs in the amount of payments.

(b) Provincial Revenue and Finance.

135. The total receipts of provincial revenue shown in the accounts for 1923-24 were Rs. 8,84'57 lakhs, against Rs. 8,95'43 lakhs in 1922-23. The decrease was mainly under land revenue, but there was also a considerable decrease in forest revenue. Improvements in excise and stamp revenue, though handsome, were not sufficient to balance the total fall in the former heads. Provincial expenditure was recorded as Rs. 9,48'94 lakhs, against Rs. 11,11'87 lakhs in the previous year. The whole decrease of Rs. 1,62'93 lakhs was more than accounted for by the absence of expenditure on the construction of the provincial railways, which were transferred to the Central Government under an arrangement whereby expenditure actually incurred was to be reimbursed to provincial funds. The expenditure had been met in the previous year from the rice control profits fund. There were considerable increases in expenditure under civil works, education, administration of justice, and jails, balanced to some extent by a large decrease under loans and advances. There was also a large increase of expenditure classed as miscellaneous, due to larger contributions to local funds and to the Federated Shan States and to the expenses of various special committees of enquiry. During the year a retrenchment committee, appointed as the result of a resolution in the Legislative Council, held prolonged sittings to investigate the possibility of cutting down expenditure in various directions and made a number of recommendations for the more economical and efficient working various departments.

136. The total receipts under the head of land revenue in the agricultural year 1923-24, exclusive of the share of land revenue credited to the head of irrigation, amounted to Rs. 4,86'38 lakhs, or Rs. 9'60 lakhs less than in the previous year. The head includes receipts from land revenue proper, and from certain other minor heads, which are dealt with below. Variations under land revenue proper have been discussed in Chapter II of this report. The collections declined from Rs. 3,03'01 lakhs to Rs. 2,90'13 lakhs. Expenditure under the head was higher by Rs. 0'74 lakh than in 1922-23.

The number of persons assessed to capitation-tax in Lower Burma rose by nearly 28,000 to 1,431,972; but remissions were heavy, and collections increased by only Rs. 0'12 lakh to Rs. 56'68 lakhs. The corresponding household tax in Upper Burma produced Rs. 41'61 lakhs, an advance of nearly three quarters of a lakh, the number of assessed households rising by 14,565. Land rate in lieu of capitation-tax, which is assessed in certain towns in Lower Burma, also gave a small increase.

Fishery revenue amounted to only Rs. 47'10 lakhs, or Rs. 1'33 lakhs less than in 1922-23. Fancy prices had often been bid at the auctions of leased fisheries for the two preceding years; but in 1922-23 the catch was disappointing and the market poor. The result was greater caution at the auctions for the year under review. The season appears to have been again disappointing. There were numerous applications for remission, the consideration of which left heavy outstandings at the end of the year.

Collections of miscellaneous land revenue rose from Rs. 45'95 lakhs to Rs. 49'62 lakhs. The increase was entirely due to fees, rents and royalties on minerals. Petroleum royalties produced a total increase of Rs. 3'33 lakhs, owing partly to increased production within the agricultural year, partly to the saving of oil resulting from the still increasing use of electricity and gas on the Yenangyaung field, partly to the recovery of arrears of dead rent on leases, and partly to the renewal of leases and prospecting licenses at enhanced rates of rent. Rent and royalty on other minerals rose from Rs. 0'80 lakh to Rs. 1'90 lakhs. This increase was due to the withdrawal in February 1923 of the suspension of rents and royalties on mining leases and prospecting licenses.

137. Excise receipts during the year amounted to Rs. 1,19'07 lakhs, an increase of Rs. 8'08 lakhs over those of 1922-23. At the same time expenditure decreased by Rs. 0'82 lakhs to Rs. 17'17 lakhs. All kinds of liquor contributed to the increase in revenue, except malt liquors; but the revenue from opium declined by Rs. 0'80 lakh. The decrease in expenditure was due to the abolition of the *tari* tree tax system, the replacement of inspectors of excise by deputy inspectors in certain opium shops, and the reduction of the salt establishment.

138. The total provincial revenue from opium was Rs. 39'42 lakhs. The decrease was small compared with the increase of the previous year. Consequently on the raising of the cost price of Bengal opium, wholesale prices at which it was sold to the shops were raised all round, and retail prices were raised by 2 annas a tola in most of the shops; but the effect of the increases in wholesale price on receipts was more than counteracted by a fall from 32,680 to 30,874 seers in the quantity issued. The chief reason for this fall was the cutting down of the daily amounts allowed to consumers from the shops, which was reported to have been carried too far in some districts. Where sales increased appreciably it appears to have been usually due to a special influx of Chinese or Indian population; but new shops were opened at Yenangyaung and at Labutta in the Myaungmya District, the latter serving an area in which practically all consumers had previously obtained their supplies from illicit sources. As an experimental measure registration of Burman consumers was renewed in the Myaungmya District, where opium is largely used as a prophylactic against sickness. The experiment disclosed the existence of about 1,000 unregistered consumers. Seizures of contraband opium amounted to 268,401 tolas, against 188,463 in 1922-23. The greater part of this was Shan or Chinese opium, and it appears that these are displacing Indian contraband, even in Rangoon and the delta. The average takings of opium licensees rose from Rs. 1,257 to Rs. 1,296. No report of misconduct on the part of any licensee was received.

139. Imports of foreign liquor again increased in quantity, but decreased in value. With an increase in the volume of imports of ale, beer and porter, issues from the Mandalay brewery decreased by 34,913 gallons, and the duty thereon by Rs. 0'20 lakh; but license fees for the vend of beer increased by 51 per cent. to Rs. 0'22 lakh. The issues of foreign spirit from distilleries in Burma fell by 1,659 gallons to 20,638 gallons, and the duty from Rs. 2'09 lakhs to Rs. 1'82 lakhs. The number of licenses for the retail vend of foreign alcoholic liquor was reduced from 171 to 168; but the license fees increased by 64 per cent. to Rs. 9'25 lakhs. The contract distillery system for the supply of country spirit remained unchanged. The quantity issued fell, and in spite of an enhancement of the rate of duty in eleven districts, the total duty fell from Rs. 9'68 lakhs to Rs. 8'72 lakhs. The number of licenses for the sale of distillery spirit, however, was raised from 173 to 175; and the fees rose from Rs. 5'58 lakhs to Rs. 7'62 lakhs. The *tari* tree tax system was abolished in October 1923. The number of licenses for the vend of *tari* was 511, five less than in the previous year. Some shops were closed owing to the absence of demand and some in deference to the wishes of the inhabitants of the neighbourhood. There was, however, keen competition in many districts, and the total of license fees increased by Rs. 1'39 lakhs to Rs. 11'30 lakhs. Cheap country fermented liquor other than *tari* still held the field among the labouring classes in towns, and license fees for its vend rose by Rs. 3'19 lakhs to Rs. 37'98 lakhs. There was a considerable increase in the number of persons convicted of offences in connection with liquor.

140. Seizures of hemp drugs increased from 111,001 to 142,287 tolas. There was a recrudescence of *ganja* smuggling from Madras, and Rangoon showed a big increase of seizures. In Moulmein, 16,800 tolas were seized in one consignment imported from the Siamese hills. A successful raid on hemp cultivation was made in Tharrawaddy, but it cost the lives of two officers from malaria contracted in the hills. There were no reliable reports of Burmans becoming addicted to the use of *ganja*. Cocaine seems to have been imported from Germany and also to a considerable extent from Japan. The largest seizure of German cocaine was made on a Japanese steamer. There was a marked drop in seizures of both cocaine and morphia in the year under review.

141. The total receipts under the Stamp and Court-fees Acts were Rs. 61'01 lakhs, an increase of 13 per cent. over the previous year's total. Charges amounted to Rs. 4'23 lakhs, against Rs. 4'65 lakhs in 1922-23. Nett receipts were Rs. 56'79 lakhs, against Rs. 49'52 lakhs in 1922-23, an increase of 15 per cent. The above figures for gross receipts and charges both include a sum of Rs. 2'27 lakhs representing the special additional stamp duty in Rangoon, which was collected for and paid over to the Rangoon Development Trust. If that sum be excluded on both sides, the charges amounted to only 3 per cent. of the receipts. Under judicial stamps there was a remarkable rise of nearly 5½ lakhs, towards which Rangoon contributed over 2½ lakhs, while most of the districts containing towns of any size participated. This increase was the direct result of the increased litigation and the enhanced value thereof, both in Rangoon and elsewhere, which is dealt with in paragraph 61 above. The sale of

non-judicial stamps produced Rs. 29'11 lakhs, an increase of 5 per cent. Rangoon, with an advance of Rs. 1'21 lakhs, provided the bulk of the increase, mainly under the classes of stamps used for commercial purposes; and from the fact that the special duty on land transactions in Rangoon, which is collected for the Development Trust, declined in amount, it may be concluded that the increased stamp revenue indicated some recovery of trade. The number of prosecutions for offences against the stamp law rose from 8 to 17. A slight reduction was made in the number of licensed stamp vendors.

142. The gross forest revenue collected during the year was Rs. 1,78'30 lakhs, against Rs. 1,83'18 lakhs in 1922-23. Expenditure increased slightly to Rs. 99'74 lakhs; and the nett surplus was Rs. 78'56 lakhs, against Rs. 84'91 lakhs in 1922-23. The market for teak, which is still the principal source of income, had not yet recovered its stability. Although large teak lessees contributed increased revenue, curtailment of departmental extraction both of teak and fuel, a slump in the market for timber other than teak, and the separation of the forest revenue of the Federated Shan States combined to produce a decrease in the total. The increase in expenditure was due to the cost of the aerial survey of delta forests described in paragraph 13 above.

143. The gross revenue receipts from irrigation works of all kinds amounted to Rs. 36'53 lakhs, and working expenses to Rs. 19'70 lakhs, giving a nett revenue of Rs. 16'83 lakhs, against Rs. 11'84 in the previous year. Paragraphs 126 and 127 above explain the variations. Revenue receipts from the Twante canal were Rs. 4'56 lakhs, and working expenses Rs. 0'14 lakh only, giving a nett revenue of Rs. 4'42 lakhs. On the other hand the Pegu-Sittang canal showed a loss of Rs. 2'93 lakhs, there being only Rs. 2'05 lakhs of revenue to set off against working expenses of Rs. 4'98 lakhs. Embankments and drainage works for which capital accounts are kept showed a loss, and others a surplus. The combined figures for both classes were: gross revenue Rs. 14'08 lakhs; working expenses Rs. 13'98 lakhs; nett revenue Rs. 0'10 lakh. As mentioned in paragraph 90 above, only half the land revenue on protected areas instead of the whole was credited to these works for the first time in the year under review.

Local Funds.

144. The rural local funds are known as district funds where they are controlled by district councils and as Deputy Commissioners' local funds in the half-dozen districts which have no district councils. There are also Deputy Commissioners' local funds belonging to backward parts of certain districts in which the more advanced part of the district has a district council. Circle funds, which are required to be established by the Burma Rural Self-Government Act, 1921, have not yet been generally and regularly constituted. District school boards have funds and also the hospital committees mentioned in paragraph 69 above; but both receive the main part of their income in the form of contributions from the district funds. The

sources of income of the district funds and Deputy Commissioners' local funds are in Lower Burma the 10 per cent. cess on land revenue and throughout the province local receipts from markets, ferries, slaughter-houses and cattle-pounds, which were sources of income to the old district funds and district cess funds. The new district funds have a new source of income in pawnshop licenses, which, on being auctioned by some of the district councils, yielded surprisingly large sums. Generally the local sources of income will probably repay more attention. The local sources are supplemented by contributions from the Provincial Government for vernacular education and for other purposes. There were some alterations in the objects of expenditure of these local funds on the creation of district councils. The Provincial Government has undertaken the payment of the salaries of the sub-assistant surgeons in charge of rural hospitals and of all veterinary assistants. The maintenance of staging-bungalows also is transferred to provincial funds. The local funds have now to bear the cost of rural hospitals in Upper Burma, whereas they formerly did so only in Lower Burma. All the district councils also now contribute from the district funds to the funds of municipal hospitals within their districts, under the scheme of joint hospital finance, in respect of the services of these hospitals to patients from rural areas. The total income of the 28 district councils was Rs. 55'87 lakhs, and their expenditure Rs. 56'41 lakhs. Owing to inexperience in budget management as well as (in some cases) deficiency of income in relation to normal and proper expenditure, the closing balances of some of the funds were considerably reduced. A few of the funds had recourse to temporary contributions or loans from provincial revenues. There was no borrowing for capital expenditure on public works.

145. The nett ordinary income of the Rangoon Corporation, excluding loan, sinking-fund investment, and other extraordinary receipts, amounted to Rs. 69'09 lakhs, against Rs. 63'30 lakhs in the previous year. The increase of Rs. 5'79 lakhs was mainly contributed by rates and taxes, the demand on account of which for the year under review was Rs. 50'27 lakhs, or Rs. 5'59 lakhs in excess of that for 1922-23. Arrears of tax uncollected at the end of the year nearly doubled in amount, and a considerably larger sum was remitted; but the amount collected was still larger by Rs. 4'90 lakhs than in the previous year. The increase in demand was almost wholly due to the progress of building operations in the town. Revision of assessments was carried out only in the Dalla circle, and produced little or no increase of revenue. Two decisions of importance in connection with assessments were made during the year, to take effect at the end. Firstly it was arranged that, as the valuation of industrial property had fallen behind the times owing to the suspension of revisions during the war, an increase of 25 per cent. should be made, pending revision, in the valuation of all properties on which no increase had taken place since 1914-15. Secondly, as the result of a decision in court, a general reduction of 10 per cent. from the valuation of buildings assessed as a whole but let in separate parts was fixed. Apart from taxation, there were increases of something over half a lakh in each case from rents on street encroachments and from pawnshop license fees, and an improvement in market receipts owing to the opening of a new bazaar in Bahan. The total ordinary expenditure, after the deduction of expenditure met from loans and extraordinary

items, was Rs. 68'11 lakhs, against Rs. 63'72 lakhs in the previous year. The raising of a loan of £300,000 in London, discount on the issue of which was charged against revenue, involved an increase of Rs. 2'83 lakhs under interest and discount on loans, and of Rs. 0'23 lakh on account of stamp duty. Expenditure on repair of roads increased by Rs. 1'37 lakhs, and that on conservancy and sewers, owing to expansion of the town, by Rs. 0'57 lakh. On the other hand payments to sinking funds fell by Rs. 0'52 lakh owing to the repayment of certain loans. The balance of outstanding loans at the beginning of the year was Rs. 1,20'31 lakhs. Two loans amounting to Rs. 4'15 lakhs were repaid from sinking funds during the year, and an instalment of Rs. 0'57 lakh was repaid on another loan for which no sinking fund exists. The new loan of £300,000 for 30 years, with interest at 5½ per cent., which was the first loan raised since 1912, was successfully issued in London at a price of £96-3-0 per cent.; and if this be taken as equivalent to Rs. 45 lakhs, the balance of loans outstanding at the end of the year was Rs. 1,60'59 lakhs. Capital expenditure financed from loans during the year amounted to Rs. 5'74 lakhs.

146. Apart from opening balances amounting to Rs. 26'39 lakhs and debt accounts amounting to Rs. 3'11 lakhs, the total income of municipalities other than Rangoon was Rs. 60'14 lakhs, against Rs. 58'51 lakhs in the previous year. The income from municipal rates and taxes rose from Rs. 22'44 lakhs to Rs. 25'15 lakhs. Fees from hackney carriages remained almost stationary, but license fees for motor cars rose from Rs. 0'15 lakh to Rs. 0'25 lakh. There was an increase in revenue derived from municipal property and powers from Rs. 27'35 lakhs to Rs. 29'35 lakhs. The proceeds of markets rose by over a lakh, from Rs. 21'53 lakhs to Rs. 22'96 lakhs, and those of pawnshops from Rs. 2'33 lakhs to Rs. 2'75 lakhs. These are generally the two most valuable properties a local body possesses. Fees and revenue from educational institutions rose from Rs. 0'04 lakh to Rs. 0'26 lakh. Grants and contributions fell from Rs. 6'76 lakhs to Rs. 3'30 lakhs, owing mainly to the introduction of the scheme of joint hospital finance, which gave relief to municipalities in another form. The Bassein municipal committee received a grant of Rs. 0'33 lakh of which Rs. 0'20 lakh was made by the Provincial Public Health Board for the construction of a tube-well. The Moulmein municipality received contributions of Rs. 0'11 lakh for general and Rs. 0'19 lakh for educational purposes. No loans were raised in the open market during the year, but Magwe received a loan from Government of Rs. 0'05 lakh for the purpose of acquiring land to be used as sites for dwelling-houses. The incidence of taxation per head of population rose from Rs. 2-14-8 to Rs. 3-1-11. As in the previous year a feature common to the great majority of the municipal budgets was the sickly condition of the service tax funds. In few does the income for the year cover the expenditure and in most there have accumulated heavy debit balances. The general fund is called upon to meet the deficit in these cases. Rental values as a basis of taxation seem to have gained little more in popularity in 1923 than they had in the previous year. An attempt to introduce the system in Myanaung and Kyaikto failed. It was rejected at Maymyo. On the other hand it was introduced at Myaungmya. Ordinary expenditure rose from Rs. 56'69 lakhs in the year 1922-23 to Rs. 62'33 lakhs during the year under report. Expenditure under general administration rose from Rs. 6'04 lakhs to Rs. 7'16 lakhs, and

that on public safety from Rs. 4'59 lakhs to Rs. 5'09 lakhs. Lighting cost three-quarters of a lakh more than in the previous year. Electric lighting was introduced in Pyapôn, Gyobingauk, Maymyo, Nattalin, Prome, and Thônghwa. It was on the point of being introduced in Insein, and Shwedaung advanced a substantial sum to finance a local company. The adoption of electric lighting may to some extent explain the increase in the expenditure on lighting. Expenditure on public health and convenience remained almost stationary; while that on public instruction rose from Rs. 4'19 lakhs to Rs. 4'69 lakhs. Contributions amounted to Rs. 4'09 lakhs, against Rs. 0'73 lakh in the previous year, the increase being mainly contributions to hospital finance, against which must be set off a corresponding decrease of Rs. 3'58 lakhs under hospitals and dispensaries.

With the conversion of five notified areas into municipalities, the total income of town funds fell from Rs. 9'07 lakhs to Rs. 4'33 lakhs, revenue from taxation falling from Rs. 2'99 lakhs to Rs. 1'47 lakhs, and income from other sources from Rs. 6'08 lakhs to Rs. 2'86 lakhs. The incidence of taxation per head fell from Rs. 2-13-6 to Rs. 2-2-5. Ordinary expenditure fell from Rs. 8'84 lakhs to Rs. 3'97 lakhs and extraordinary from Rs. 0'24 lakh to Rs. 0'13 lakh.

Municipal school funds in Lower Burma (Akyab, Bassein, Ngathaingyaung, Myaungmya, Wakema, Ma-ubin, Yandoon, Kyonpyaw, Insein and Danubyu) had receipts during the year of Rs. 0'62 lakh, excluding opening balances, and expenditure of Rs. 0'71 lakh. The only municipal school fund in Upper Burma is that in Mandalay, the income of which was Rs. 0'45 lakh and expenditure Rs. 0'49 lakh.

147. The operations of the Rangoon Development Trust comprise two financially independent administrations, one concerned with the Government estate and the other with the general development of the city. On the Government estate side, the gross revenues collected, which consist mainly of rents and premia on the issue of leases, rose from Rs. 12'88 lakhs to Rs. 13'19 lakhs. The increase was almost entirely due to the rents received from new suburban settlements now made available for the first time for housing purposes, a satisfactory result of the trust's activities. Rents for urban settlements were in arrear at the end of the year to the amount of Rs. 1'25 lakhs, owing to an organized refusal of tenants to pay at rates based on the market value of their sites. With the concessions to old occupiers described in paragraph 25 above, a proportion of these arrears may be expected to be recovered; but the amount due will be reduced, and on the whole a considerable drop in future rent collections is probable, until increased rentals from new suburban sites are sufficient to counter-balance the loss from the concessions to urban tenants. For the present, therefore, financial considerations may necessitate greater attention being paid to suburban than to urban development. Administrative expenditure on the Government estate amounted to Rs. 7'81 lakhs, or Rs. 0'78 lakh more than in the previous year. The extension of housing settlements and the need for wider accommodation for disturbed population necessitated an increase of both survey and revenue establishments, while experience had shown that the staff originally entertained for administrative supervision and co-ordination of works was insufficient. Loan charges amounting to Rs. 4'63 lakhs, included Rs. 2'35 lakhs paid into the sinking fund of the loans contracted

on behalf of the Government estate prior to the creation of the Development Trust. The outstanding liabilities on these loans, which were Rs. 44'73 lakhs when the trust was established, were reduced to Rs. 34'86 lakhs by the end of the year under review. After deduction of administrative expenses from the gross revenue, a balance of Rs. 5'38 lakhs was available for transfer to the capital account, against Rs. 5'85 lakhs in the previous year. Apart from the purchase and acquisition of land, the cost of which was balanced by the proceeds of sales, the expenditure on capital account included Rs. 3'01 lakhs on reclamation, Rs. 2'28 lakhs on internal communications, Rs. 1'26 lakhs on water and sewerage equipment, Rs. 1 lakh on engineering establishment, and Rs. 2'79 lakhs under the miscellaneous head, which consisted mainly of expenditure on building an office for the trust. The closing balance at the credit of the Government estate at the end of the year was Rs. 0'14 lakh, against an opening balance of Rs. 4'65 lakhs; but sums due for the land sold and payable in instalments more than made up the difference.

The income of the trust on the general development side is derived mainly from a special duty on transfers of land, a terminal tax on passengers leaving Rangoon by sea, and a fixed contribution from the Corporation. With the prevailing tightness of money, land transactions were reduced to a minimum and the transfer duty declined from Rs. 2'84 lakhs to Rs. 2'27 lakhs. The proceeds of the terminal tax also decreased, for reasons which are obscure, from Rs. 4'24 lakhs to Rs. 4'09 lakhs. The total gross revenue fell by just over half a lakh to Rs. 7'61 lakhs. Administrative expenses, on the other hand, increased from Rs. 1'11 lakhs to Rs. 2'43 lakhs, mainly owing to the increased cost of general administration and revenue collection (corresponding to the increase on the Government estate side) and to the first appearance of loan charges amounting to Rs. 0'97 lakh. A loan of Rs. 20 lakhs was obtained from the Local Government during the year for the acquisition of land required for development and was fully spent on that object. The total liability of the trust estate (as distinct from the Government estate) for the repayment of loans was raised by this to Rs. 30 lakhs, against which there exist assets in the form of sites which, when developed, are estimated as likely to be worth some Rs. 40 lakhs. The nett revenue shown in the revenue account and transferred to the capital account under general development was Rs. 5'17 lakhs, against Rs. 7'02 lakhs in the previous year. Apart from the acquisition of land, the principal items of expenditure on capital account under general development were Rs. 3'14 lakhs on reclamation, Rs. 1'87 lakhs on main communications, Rs. 2'49 lakhs on main drainage and Rs. 1'20 lakhs on engineering establishment. The closing balance of the general development capital account was Rs. 2'06 lakhs, against an opening balance of Rs. 5'82 lakhs. Rs. 1'61 lakhs were spent on work done for private landowners on payment. The trustees decided in the course of the year to maintain two sets of accounts, one recording cash transactions, to be audited by the local fund auditors under the control of the Accountant-General, and the other on a commercial system, to be supervised by the trust's commercial auditors.

148. The revenue account of the Commissioners for the Port of Rangoon for the year 1923-24 showed receipts amounting to Rs. 73'35 lakhs and payments (including Rs. 2'75 transferred to reserve funds) amounting to Rs. 69'33

lakhs, against Rs. 76'94 lakhs and Rs. 68'68 lakhs respectively in the previous year. The decrease of Rs. 3'59 lakhs in receipts was wholly explained by a reduction in the rate of port due from six to five annas a ton from the 1st January 1923 and a reduction in the rate of river due from eight to seven annas a ton from the 1st April 1923. The surplus of Rs. 4'02 lakhs on the year's working was carried to the nett revenue account, from which extraordinary expenditure other than that on capital works, mainly on buoyage and surveys, was met. The closing balance on this account amounted to Rs. 18'48 lakhs, from which a temporary advance of Rs. 14'99 lakhs was made to the capital account pending the raising of a loan of Rs. 75 lakhs. A similar advance of Rs. 12 lakhs to the capital account was made from the revenue reserve fund. The expenditure on capital account during the year was Rs. 18'75 lakhs, in which the largest items were on account of the acquisition of land and reclamation. The total indebtedness on capital account at the end of the year, including the advances from the nett revenue account and the revenue reserve fund, amounted to Rs. 3,73'72 lakhs, of which Rs. 2,98'62 lakhs represented loans raised by public subscription in previous years. The amount at the credit of sinking funds for the repayment of these loans was at the end of the year Rs. 1,15'53 lakhs. The total of the balance of the reserve funds at the end of the year was Rs. 59'86 lakhs, against Rs. 54'08 lakhs at the end of the previous year.

149. The seven cantonment funds received Rs. 2'18 lakhs and spent Rs. 1'92 lakhs, against Rs. 2'09 lakhs and Rs. 1'84 lakhs in the previous year. All the funds were able to close accounts for the year with a credit balance; but in the case of Thayetmyo the balance only amounted to Rs. 192, and in the case of two other funds there would have been a debit balance except for the receipt of a grant-in-aid from Government.

Port funds (apart from the Rangoon Port Trust) were maintained at Bassein, Moulmein, Akyab, Mergui, Tavoy and Kyaukpyu. There was an increase in the receipts of all these funds except those at Akyab and Kyaukpyu, and an increase in the expenditure of all except those at Moulmein, Mergui and Akyab. The total receipts were Rs. 9'23 lakhs, against Rs. 10'95 lakhs, and the total expenditure Rs. 8'71 lakhs, against Rs. 10'76 lakhs in 1922-23.

The ordinary receipts and expenditure of the Rangoon pilot fund were Rs. 7'14 lakhs and Rs. 7'07 lakhs, against Rs. 7'57 lakhs and Rs. 7'14 lakhs respectively in the previous year. During the year under report night fees were abolished and a new scale of fees was introduced; the pay and allowances of pilots and the conditions of the pilots' provident fund were revised. The accounts for the year 1923-24 show for the first time the expenditure of a full year's working of the steam pilot vessel. The aggregate receipts of the Akyab, Moulmein and Bassein pilot funds were Rs. 2'43 lakhs, against Rs. 2'63 lakhs in 1922-23. There was an increase of over half a lakh in aggregate expenditure; and the closing balance of each of the three funds was less than at the end of the previous year.

The University of Rangoon fund opened with a balance of Rs. 4'51 lakhs. The total receipts and expenditure during the year amounted to Rs. 5'09 lakhs and Rs. 2'56 lakhs respectively, against Rs. 3'10 lakhs and Rs. 1'43 lakhs in the previous year. The receipts and expenditure of the Rangoon University College fund were Rs. 2'61 lakhs and Rs. 2'89 lakhs respectively. The fund closed with a balance of Rs. 1'37 lakhs.

Paper Currency.

150. The average total active circulation of currency notes during the year 1923-24 was Rs. 25,72'72 lakhs, against Rs. 22,79'23 lakhs in 1922-23. The increase was due to the greater part taken by currency notes in the financing of the rice and cotton crops, and to the increasing popularity of paper money generally. Notes were popular throughout the province except in backward hill tracts where metal is preferred. Notes did not customarily circulate at a discount, but occasionally in remote villages discount was charged by people taking advantage of urgent necessity and a scarcity of small coin. The two-and-a-half rupee note continued to lose popularity. The percentage of all denominations up to ten rupees to the total value of circulation fell, while the percentage of the fifty and one hundred-rupee notes rose.

CHAPTER VI.

VITAL STATISTICS AND MEDICAL SERVICES.

REFERENCES—

- Report on the Public Health Administration of Burma for the year 1923.
 Notes and Statistics on Hospitals and Dispensaries in Burma for the year 1923.
 Annual Report on the Working of the Burma Government Medical School, Rangoon, for the year 1923-24.
 Report on the Working of the Burma Pasteur Institute and Bacteriological Laboratory, Rangoon, for the year 1923-24.
 Report on the Lunatic Asylums in Burma for the triennium 1921-23.
 Notes and Statistics on Vaccination in Burma for the year 1923-24.
 Statistical Abstract for British India, Volume III.

Births and Deaths.

151. The returns of certain districts in which a system of registration of vital statistics by tallies was introduced in 1922 were not found sufficiently accurate for inclusion, and the area and population of the province now dealt with therefore remains the same as in the past. The total increase in population by excess of births over deaths registered (93,526), and by excess of immigrants over emigrants at the Burma sea-ports (87,404) during the year, was 180,930.

152. Births, deaths and infant deaths in the province numbered 319,409, 225,883 and 58,799 respectively and the rates, compared with those of the previous two years, are exhibited in the following table :—

	Rural.			Urban.			Total Provincial.		
	1921.	1922.	1923.	1921.	1922.	1923.	1921.	1922.	1923.
Birth rate ...	30'32	30'17	29'90	26'17	25'89	26'48	29'85	29'69	29'51
Death rate ...	19'66	20'23	19'02	35'55	38'02	35'45	21'45	22'23	20'87
Infant mortality rate	160'37	174'49	172'24	278'84	284'72	289'80	172'06	185'30	184'09

Rural Birth-rates.—High rates were returned for rural areas by Kyaukse (38'10), Tavoy (38'06), Yamethin (37'92), Lower Chindwin (37'87), Pakokku (37'16), Sadoway (36'47), Shwebo (35'19), Mandalay (34'68), and Henzada (34'04), and low rates by Kyaukpyu (21'19), Pyapôn (22'08), Bassein (23'75), and Toungoo (23'16).

Urban Birth-rates.—There was an increase in the towns of 858 births. Towns which show high rates for Lower Burma are Kawkareik (36'59), Henzada (33'02), Tavoy (32'13), Wakèma (31'49) and Thônzè (31'39); while very low rates were returned for Nattalin (11'23), Syriam (12'97), Letpadan (14'44), Insein (15'38), Thayetmyo (15'51), Akyab (17'77), Rangoon (17'91), and Kyaiklat (19'08). The low rates at Insein, Syriam, Akyab, Rangoon and Kyaiklat were due to the great disparity in the sex population. In Upper Burma, Myitngè again topped the list with a ratio of 61'65 and the newly constituted town of Ye-u, which began its career with the fine rates of 49'23 in 1921, and 57'26 in 1922, comes next with a figure of 54'70 in 1923. Mandalay follows with 47'14, then Sagaing and Taungdwingyi with 36'85 and 36'00 respectively; and to the credit of Upper Burma it may be said that out of a total of 20 towns, only 4 returned rates below 25 and none below 20.

Still-births.—Nineteen towns contributed 1,272 such births. Rangoon with 498 cases and Mandalay with 419 altogether accounted for 75 per cent. of the total number of cases recorded.

Deaths in Child-birth.—Mothers who died of child-birth numbered 346: of these, 77 were at Mandalay, 26 at Moulmein, 21 at Rangoon, 19 at Myingyan, 17 at Bassein, and 15 at Henzada. The total births, including still-births in urban areas, were 33,498, so that the death-rate from child-birth is 10'33, a figure which, when compared with English standard of about 4 per thousand, brings home the great need for maternity work in this country.

Deaths.—Most of the districts had a healthy year, the only exceptions being Tavoy (fever), Sagaing (plague and fever), Lower Chindwin (plague and fever), Mandalay (cholera and plague), Kyauksè (plague and fever), Yamèthin (small-pox and fever), Minbu (small-pox and fever). Very low death-rates were returned for Amherst (12'72 against 15'54 in 1922), Bassein (14'79 against 16'56) and Pyapôn (14'80 against 15'60).

Urban Death-rates.—The urban provincial death-rate of 35'45 compares favourably with those of 1922 (38'02) and 1921 (35'55). Some towns showed high rates much in excess of their five years' mean, and this was due in most cases to the prevalence of epidemic diseases like plague, cholera and small-pox. Among Lower Burma towns, Prome as usual heads the list with a rate of 55'09, followed by Kyaiklat (50'74), Thônzè (47'32), Wakèma (47'71), Allanmyo (41'71) and Myanaung (42'22). In Upper Burma the little town of Myitngè again heads the list with a rate of 57'87, and Yenangyaung comes next with 56'65. Pyinmana records a rate of 48'23 and Mandalay follows with 47'78.

Infantile Mortality. Rural.—Children that died in their first year numbered 49,460, against 50,324 in 1922. Kyauksè topped the list with 241'93. Other districts returning high rates were Pegu (234'10), Mandalay (231'06), Yamèthin (229'96), Minbu (221'10), Thayetmyo (214'63), Prome (214'12) and Sandoway (211'19), against the provincial (rural) infantile death rate of 172'24.

Urban.—The urban provincial infantile mortality rate of 289'80 was higher than that of the previous year (284'72). From all the towns of Burma 5,138 male children and 4,201 female children, making a total of 9,339, are reported to have died. Towns returning very high rates were Myingyan (508'27), Thayetmyo (413'17), Pyawbwe (411'76), Prome (376'67), Kyaiklat (369'32), Myitngè (367'92), Yenangyaung (366'53), Pyinmana (364'78) and Shwebo (364'24), as against the provincial (urban) rate of 289'80. Thirteen other towns have reported rates higher than the provincial (urban) average. Only some 20 out of the 65 towns

appear to have deaths verified by sub-assistant surgeons. The new model bye-laws for registration of births and deaths were adopted by 27 towns. This is fairly satisfactory, but many important towns still retain bad or ineffective bye-laws.

The Burma Branch of the Indian Red Cross Society was entrusted with the administration of the child welfare (Burma) endowment fund; and contributions were given by it in support of various infant welfare activities. The Government of Burma assisted infant welfare societies financially at Rangoon, Mandalay, Moulmein, Taunggyi and Meiktila. Reports regarding seven other societies show they are in a healthy condition.

153. The registered mortality for different causes in 1923 is compared below with the figures for 1922 :—

Causes of Death.

Causes.	1923.	1922.
Cholera	1,488	5,047
Small-pox	2,846	1,439
Plague	7,606	7,282
Fevers	78,629	82,884
Dysentery and diarrhoea	6,685	8,940
Respiratory diseases	10,854	11,948
Suicide	149	172
Wounding or accident	2,081	1,935
Snake bite or killed by wild beasts	1,717	1,678
Rabies	256	189
All other causes	113,572	117,934
Total	225,883	239,448

This year the increase is marked under the head of small-pox, and very slight under the heads of plague and injuries. Otherwise there is an appreciable decrease under other heads of classification and in total deaths.

Cholera declined appreciably in the province, the delta districts of Ma-ubin and Pyapôn and the Mandalay District of Upper Burma being the only areas in which the disease was epidemic. Cholera was less prevalent in towns than in the previous year, and accounted for 470 deaths against 1,839 in 1922. The delta towns of Pyapôn, Kyaiklat, Wakèma, Moulmeingyun and Yandoon returned high cholera death-rates, while the towns in the Arakan, Rangoon, Tenasserim and North-West Border Divisions were practically free from the disease. At Moulmeingyun 529 persons were inoculated with anti-cholera vaccine with gratifying results. Only one contracted the disease after a lapse of nine days; and he recovered.

Small-pox.—The riverine districts of Thayetmyo, Minbu, Magwe, Pakôkku and Myingyan suffered most from this disease, the infection in many cases having been spread by inoculators who were encouraged and shielded by the people. Proposals accompanied by draft rules framed under the Epidemic Disease Act have been submitted to Government with a view to giving greater power to the local authorities to deal with outbreaks of cholera and small-pox, somewhat similar to the power which exist under the plague rules.

Plague.—The districts most affected were Mandalay (2'79), Prome (1'84), Sagaing (1'71) and Meiktila (3'18). In the two former the towns of Mandalay and Prome were the centres chiefly affected, from which infection spread to the rural areas. In most cases too little heed was paid by villagers to the appearance in their village of the rat epizootic which invariably preceded human plague. In many instances, information of rat mortality was concealed from the health authorities, a short sighted policy encouraged in some districts by the leaders of local political associations who, for reasons of their own, declined to see any connection between rats and human plague. A proposal has now been made to Government to amend the plague rules so as to make it incumbent upon residents and village headmen to report mortality among rats. The number of rats destroyed in the province was 548,469 against 455,574 in 1922, Rangoon having accounted for 496,987. The quantity of plague prophylactic received from Bombay was 110,232 doses and there was an opening balance of 3,126 doses. The amount distributed to various districts was 104,408 doses, and the total number of inoculations performed was 95,919.

Fevers.—Next to "all other causes" fevers account for the heaviest mortality, but the classification, based as it is upon a symptom, is unfortunately too vague and unreliable to admit of any very elaborate deduction. The highest rate for rural areas was returned for Tavoy (18'62), and this was followed by 13'65 for Mandalay, 13'03 for Kyaukse, 12'22 for Akyab, 11'55 for Thayetmyo, and 11'23 for Minbu. Districts returning low rates were Ma-ubin (3'56), Amherst (3'61), Meiktila (4'04), Myaungmya (4'76), Hanthawaddy (4'95) and Pegu (4'99). In towns deaths from "fevers" numbered 5,164, against 5,837 in the preceding year. Of these, 2,258 were due to malaria, 252 to enteric, 90 to measles and 2,564 to other fevers.

154. Manufactures of quinine tablets consisted of 4,001,953 five-grain and 520,323 one-grain tablets, against 4,566,971 five-grain and 1,597,034 one-grain tablets in 1922; but 2,411,079 more four-grain tablets were manufactured during the year under a revised scheme, which was actually put into effect from the 1st December 1923. The quantity of cinchona febrifuge used in the manufacture was 3,778 lbs., against 3,221½ lbs. in the previous year. Free issues to the extent of 1,148,800 grains were made in 18 districts during the year, against 436,000 grains in 16 districts in 1922.

Emigration and Immigration.

155. The total number of persons who arrived in the province by sea in 1923 was 382,724 or 22,686 more than in 1922. Emigrants numbered 295,320 or 15,011 less than in the previous year. The increase in population by excess of immigration over emigration was 87,404.

Medical Relief.

156. The number of hospitals and dispensaries remained the same as in the previous year, 284. Two dispensaries were opened, and two military police hospitals and one civil hospital were closed. The military police hospital at

Toungoo was transferred to Meiktila on the transfer of the military police to that district. Travelling dispensaries continued to do excellent work. It has been decided to continue the travelling dispensary working in the Kachin Hills. Though the medical institutions in the Shan States came under the Shan States Federation, statistics of these institutions are included in this report. The second batch of Burmese *se-sayas* (medical practitioners) under training at Mandalay completed their course in May 1924, and another batch of eight are undergoing a similar course there. It is proposed to start a class at Bassein also. The Burma Medical Council continued to do good work. Registration of midwives and nurses is proceeding vigorously under the Midwives and Nurses Act.

157. Patients treated in the state, public local fund and private aided institutions aggregated 1,942,775, of whom 82,855 were in-patients. The increase over the previous year was 26,225. The number of beds in hospitals decreased from 5,351 in 1922 to 5,320 (4,090 for males and 1,230 for females), due mainly to reduction in the number of beds in the Akyab General Hospital owing to the evacuation of a part of the old hospital building on its being condemned as unsafe. The death rate among in-patients was almost the same as in the previous year. The diseases from which in-patients were suffering in the order of greatest prevalence were injuries, malarial fever, venereal diseases, diseases of connective tissue, diseases of the digestive and respiratory system, pyrexia of uncertain origin, ulcers, labour, dysentery, pneumonia and diseases of the eye. Amongst infectious diseases plague continued to rage in a virulent form, and there was a severe epidemic of small-pox with great increase in mortality. Dysentery continued to claim its usual dole of victims. The chief diseases for which out-door relief was sought were : diseases of the digestive system, malaria, diseases of the skin and all diseases of the respiratory system. Venereal diseases and tuberculosis showed a slight decrease. The number of operations performed increased by 2,090. The death rate of patients operated on fell from 0'93 to 0'76 per cent. The attendance of Burmese, both male and female, in the hospitals showed a marked increase. The number of patients treated in the military police and railway institutions amounted to 200,898. There was a large increase in the number of railway out-patients.

A diabetic clinic has been started at the Rangoon General Hospital. The laboratory in the same hospital continued to do good work. A pathological museum and laboratory is proposed to be built, as Rangoon affords special opportunities for obtaining materials because of the large number of unclaimed dead bodies available for post-mortems.

158. In spite of every effort towards economy the expenditure on medical relief amounted to Rs. 32'63 lakhs (including Rs. 1'33 lakhs for the Shan States Federation), against Rs. 32'18 lakhs in 1922. The increase was due to general increase under all heads of expenditure including medical officers' salaries, which is more or less attributable to the higher cost of living consequent on increase in the prices of articles, more especially of those used in hospitals. There was an appreciable increase in the amount realized as subscriptions. With one exception, the 1922 scheme of joint hospital finance has been accepted by all municipalities. The control of hospitals and dispensaries previously maintained by the district cess and district funds has, under the Rural Self-Government Act, been transferred

to the hospital committees formed under the Act. The arrangement worked satisfactorily, even in its initial stage. Expenditure on construction and improvement to hospitals continued to tell heavily on Government funds, and in several cases the new hospital committees or district councils were unable to provide necessary funds even for small works, and help had to be given from provincial funds. It seems high time that the people in general realized the ever increasing burden thrown on Government on account of hospitals and came forward more freely with subscriptions and donations for the better treatment and comfort of the sick.

159. The building of the Lim Chin Tsong Hospital at Pegu made considerable progress. A new hospital for Bharno at an estimated cost of Rs. 2'02 lakhs was finally approved. The much needed hospital buildings at Akyab on greatly improved plans were pushed forward. It reflects much credit on the people of Akyab that they have come forward with subscriptions towards the equipment and special needs of the hospital, such as an X-ray building, electric installation, and a *zayat* (rest house). The scheme for the provision of quarters for nurses and menials at the Rangoon General Hospital in the old canal area is nearing completion. Several other big improvements to the Rangoon General Hospital in the shape of a pathological museum, a storey over the out-patient department for females and children, and for ear, eye, nose and throat departments, and a venereal clinic were sanctioned. The physiological laboratory in connection with the medical faculty of the Rangoon University was completed. Quarters for the Civil Surgeons at Mandalay and Akyab were completed. A new site was chosen for the contagious diseases hospital for Rangoon, and plans and estimate are under preparation. Contagious diseases or segregation wards of improved type are under construction at several stations. There is a widespread desire among the people to provide maternity wards in hospitals in the districts. It has been finally decided to build the much needed home for incurables at Rangoon, with the assistance of the Bishop Bigandet fund. The scheme for a new and enlarged Dufferin Maternity Hospital in Rangoon received the approval of the finance committee. The scheme will facilitate the training of medical students, both at the Medical School and University College in midwifery and gynaecology. The foundation stone for the new hospital was laid by His Excellency the Governor on 12th September 1924. The retrenchment committee which sat in 1923 criticized the scheme for building the new lunatic asylum as unnecessarily costly; and the scheme was therefore scrutinized by a special committee, with a view to effecting economies, both in construction and in staff, and to the redesigning of the remaining sections of the building on the model of the asylum at Colombo.

160. The number of Indian Medical Service officers on the rolls at the close of the year was 36; 41 posts and a reserve of 11 are allotted for Indian Medical Service officers.

The number of Military Assistant Surgeons on the rolls at the end of 1923 was 22, including three employed in the Public Health Department and one in the Prison Department. The number of Civil Surgeons sanctioned for this class of officers was reduced by one, subordinate charges being correspondingly increased. The number of Civil Surgeons

and Civil Assistant Surgeons on the rolls, including those temporarily entertained, was 69 at the beginning and 62 at the end of 1923. There are 442 Sub-Assistant Surgeons on the rolls, which is in excess of the sanctioned cadre.

The course in medicine commenced at the Rangoon University in June 1923 with 28 students, of whom five are women. Six scholarships are available for students who are domiciled in Burma.

161. There were 175 students on the rolls, of whom 65 belonged to the indigenous class. Care was taken to see that the new entrants to the school had adequate educational qualifications to enable them to follow and understand the lectures. There were several changes in the teaching staff. Twenty-two passed out of the school in 1923. Forty-five third-year students went to Madras for training in practical midwifery at the maternity hospital there. With the completion of a new Dufferin Maternity Hospital at Rangoon, this yearly sojourn to Madras will cease. The students continued to give a good account of themselves in football, tennis and other sports.

162. The Pasteur Institute continued to grow in popularity. The number of patients who came for treatment was 1,314, an increase of 18'7 per cent. over the previous year. Of the 824 persons who underwent treatment, 704 had the full course of treatment as compared with 545 in 1922-23. Of patients treated, 21'3 per cent. were Burmans. The first case of jackal bite in Burma was recorded during the year.

Microscopical and histological examinations numbered 4,584; 368 autogenous vaccines were prepared and antisera issued from stock maintained. A good deal of activity in special research work was evinced and full advantage of the increase in staff was taken to expand the usefulness of the institute. Research work in leprosy and Tavoy ulcers was carried out. Laboratories were opened in all the leper asylums, and instructions were given to the medical officers of two of the asylums on the special treatment of leprosy. A lot of work was done in connection with insulin—the new drug for the treatment of diabetes. Assistance was given to the military authorities in Rangoon during an outbreak of surra among transport animals.

Proposals are on foot to start travelling laboratories in order to increase the scope of work and usefulness of the institution.

163. The average number of lunatics in both the Rangoon and the Minbu Asylums increased from 1,096 in 1922 to 1,155. Rangoon town contributed 56'25 per cent. of the total admissions into the asylums. Overcrowding continues in the Rangoon Lunatic Asylum, and temporary arrangements had to be made for the necessary accommodation of inmates. Even though the female section of the new asylum at Tadagale has been completed, it has not as yet been possible to occupy it for want of hot water installation, necessary fence, etc.

The death-rate amongst the inmates at Rangoon was 9'74, against 7'74 in 1922. There was no death at the Minbu Asylum, which generally receives mild cases sent from the Rangoon Asylum. The increase in mortality in Rangoon was due to the poor state of health of patients newly admitted. There was an outbreak of cholera and dysentery in Rangoon

in June 1924. In Rangoon half-yearly inspections of criminal lunatics are made now in groups, one in each month in rotation, instead of all in one month. In Minbu half the number of inmates are examined every three months. These arrangements ensure sufficient attention being given to each patient.

Sanitation.

164. During 1923, four meetings of the Public Health Board were held in January, April, July and October. At its meeting in July 1923, the establishment of a Sanitary Institute was discussed. The proposal was approved and provision of Rs. 1½ lakhs in the 1924-25 budget was subsequently obtained. Seventeen schemes came before the board during the year. Grants towards nine schemes were sanctioned in full, for (1) maintenance of conservancy at Mawlaik, Rs. 900, (2) jungle clearing at Paletwa, Rs. 500, (3) reclamation at Kyaukpyu, Rs. 2,180, being a grant for repayment of the fourth instalment of a loan taken for the scheme, (4) jungle clearing at Mawlaik, Rs. 5,000, (5) Bassein water supply, Rs. 20,424, (6) septic tank at Maymyo, Rs. 12,332, (7) demolition of a dam at Maymyo, Rs. 400, (8) further reclamation at Kyaukpyu, Rs. 6,000, and (9) reclamation of a trenching ground at Wakema, Rs. 12,000. A water supply scheme for Kyaiklat costing Rs. 65,625 was approved by the board, which resolved to contribute half the cost. A scheme for the construction of a market wall at Maymyo at an estimated cost of Rs. 7,637 was considered, and the board agreed to meet half the cost. An application of Mōnywa municipal committee for the grant of Rs. 5,000 towards the construction of fish and pork stalls was rejected. The plan and estimate of Rs. 30,813 for a dry good bazaar at Kambè, Myaungmya District, was approved by the board, the cost to be met from Myaungmya district fund. A scheme for the reclamation, at the expense of the local fund, of certain sites at Mogaung (Myitkyina District) was approved. The board approved of plans and estimates (Rs. 71,086) for a foodstuffs bazaar at Bassein.

A sum of Rs. 59'08 lakhs was spent on civil sanitary works. Of this Rs. 55'56 lakhs, or 30'12 per cent., was expended by towns, and Rs. 3'52 lakhs or 2'40 per cent. by rural parts. Of the aggregate income of municipalities and district councils, conservancy absorbed 7'58 per cent., water supply 6'62 per cent. and drainage 1'23 per cent.

Vaccination.

165. There was no change in the number of District Superintendents during the year. The designation "supervisor of vaccination" was changed to "inspector of vaccination" during the year. Four additional posts of medical registrar of vital statistics and vaccination were created in the Corporation of Rangoon. There was also one addition to the number of inspectors of vaccination, viz., in Kyaukpyu District. The permanent establishment of vaccinators was increased by three—one in the Yandoon municipality and two in the Myingyan District. The inspector of vaccination in the Sandoway District was removed for absentsing himself without leave. Seven vaccinators were either removed or dismissed from the service for various reasons.

166. The total number of operations reported during the year 1923-24, excluding vaccination in dispensaries and jails, was 752,447, of which 544,341 were primary operations and 208,106 re-vaccinations. Out of 41 districts from which reports were received, 14 districts showed a total decrease of 46,280 as compared with their last year's figure, while the remaining 27 districts returned an increase of 100,898 operations. Thus, there has been a nett increase of 54,618 operations (23,323 primary and 31,295 re-vaccinations) under both heads. In comparison with last year, Akyab shows the greatest falling off of vaccination work (-16,848). Then comes Kyaukpyu (-14,338). Pakōkku (including the Hill Tracts) shows an increase of 13,899 and Myingyan of 10,085. Districts which were well protected last year necessarily returned a decrease this year. The increase in other instances was due to the prevalence of small-pox in various parts of the province.

Successful primary operations performed in rural areas numbered 514,577, an increase of 26,369 over the figure of the previous year. The Irrawaddy Division returned the highest increase in successful primary operations, all districts except Bassein participating in this. The Tenasserim Division showed a nett excess of 5,186 cases, contributed mainly by the Thatōn District, the Salween and Tavoy Districts showing a falling off of 264 and 63 cases respectively. The Arakan Division showed a decrease of 9,494 as compared with the previous year's outturn, an increase of 127 operations in the Hill District of Arakan being swamped by decreases in other districts. In the Rangoon Division, Hanthawaddy showed a good record with an increase of 1,553. The Pegu Division, with the exception of the Toungoo District, showed an appreciable increase. So also is the case with the Mandalay Division, the exception here being Magwe, which district nevertheless returned the highest figure for the division. In the North-West Border Division only the Upper Chindwin and Katha showed decreases; all other districts returned increased figures. The North-East Frontier Division returned an excess of 9,236 primary operations over the previous year's figure, mainly contributed by the Shan States. Myitkyina showed a decrease.

On verification, 514,577 primary operations were found successful, against 488,208 in 1922-23 and 457,983 in 1921-22. Results were unknown in 21,269 cases, and only 8,495 cases were reported as failures, against 9,601 failures in the previous year. The percentage of success in primary vaccinations was 98'38 and in re-vaccinations 46'76, as against 98'10 and 53'68 respectively in 1922-23. There were 61 towns under the operation of the Vaccination Acts, and in these 42,394 primary and 53,511 re-vaccinations were performed. The percentages of success in primary and re-vaccinations were 98'92 and 53'23, against 98'95 and 57'27 respectively in the previous year. Dispensaries accounted for 6,338 operations, an increase of 1,708 on the previous year's returns. In 36 jails, 30,943 operations were performed—1,312 primary and 29,631 re-vaccinations, with percentages of success of 83'08 and 49'53 respectively. Private practitioners performed 4,999 operations, 1,660 primary (94'86 per cent. success) and the rest re-vaccination. Under the provisions of section 9 of the Burma Vaccination Law Amendment Act, 1909, 27,155 passengers arriving at the port of Rangoon were vaccinated.

Out of 548,054 persons primarily vaccinated, 51,594 or 9'41 per cent. were verified by Civil Surgeons, against 8'39 in the previous year; and

286,169, or 52·22 per cent., by inspectors of vaccination and other inspecting officers, against 52·52 per cent in 1922-23. The percentages of verification of re-vaccinations by both classes of officers were 6·52 and 43·23 respectively, against 6·80 and 41·92 for the preceding year.

167. During the year 334 calves were successfully inoculated. In October 1923, a change in technique was introduced, *viz.*, the vaccination of calves before segregation instead of after. Since then there have been no failures. The number of doses issued from the dépôt totalled 962,184, against 956,018 in 1922-23. The nett expenditure of the dépôt amounted to Rs. 17,936-8-4, or a decrease of Rs. 6,769-12-10 as compared with the previous year's figure. Forty-four apprentice vaccinators against 78 in the previous year were trained. Twenty-two public health inspectors also had their training in vaccination at the dépôt for the first time.

168. The total expenditure during the year was Rs. 3·43 lakhs, against Rs. 3·25 lakhs in 1922-23. The increase was due to the fact that inspectors of vaccination in some districts of Upper Burma were allowed to draw arrears of pay and bonus with retrospective effect. The average cost of each successful vaccination was, however, only Rs. 0·9-3, as against Rs. 0·9-2 for the preceding year.

CHAPTER VII.

INSTRUCTION.

REFERENCES—

Report on Public Instruction in Burma for the year 1923-24.
Statistical Abstract for British India, Volumes IV and V.

General System of Public Instruction.

For information on this subject reference should be made to paragraphs 259 to 285 of the Report on the Administration of Burma for the year 1921-22.

Educational Progress.

169. The number of pupils under instruction in recognised schools increased from 344,690 in 1922-23 to 345,741 in 1923-24. There was, however, a decrease of 395 public schools and 9,134 pupils in the lower primary stages of instruction. The number of pupils in the upper primary stages increased by 3,027, that in the middle stages by 4,273, that in the high stages by 1,387, and that in the collegiate stage by 285.

The following events forming the salient features of the year may be mentioned :—

(1) The registration of a group of 34 schools controlled by the Council of National Education, which were originally formed in opposition to the public system of instruction.

(2) The passing of the University Amendment Act by the Legislative Council.

(3) The appointment of a committee on vernacular education.

(4) The extraordinary increase in the number of students in the University and in English-teaching schools.

(5) The appointment of the Director of Public Instruction to be Secretary and later Deputy Secretary to the Government of Burma.

(6) The construction of important buildings for the Government High School, Bassein, the Government High School, Thayetmyo, the Government Middle School, Mawlaik, and an extension of the Government Anglo-Vernacular High School, Maymyo.

(7) The completion of the buildings of the following aided schools with the help of Government grants :—

(a) St. Gabriel's S.P.G. Anglo-Vernacular Boys' School, Pagoda Road, Rangoon.

(b) St. Anthony's Girls' School, Rangoon.

(c) American Baptist Mission Mizpah Hall School, Moulmein.

(8) The raising of the value of vernacular and Anglo-vernacular normal stipends from Rs. 10 to Rs. 15 per mensem.

170. There were 6,289 public schools in Burma, attended by 345,741 pupils. Public institutions decreased in number from 6,684 to 6,289, but the number of pupils attending these schools increased from 344,690 to 345,741. The total recorded expenditure on education during the year under review was Rs. 1,35'41 lakhs, or Rs. 18'91 lakhs more than in 1922-23. The distribution under the several heads was as follows :—

			Rs. lakhs.
Provincial funds	...	...	61'24
Local funds	...	...	17'85
Municipal funds	...	...	5'73
Fees	...	...	28'41
Other sources	...	...	19'35

Direct expenditure rose from Rs. 78'51 lakhs to Rs. 90'35 lakhs, and indirect expenditure from Rs. 38'00 lakhs to Rs. 45'06 lakhs; but the figure for direct expenditure includes for the first time expenditure on the University (Rs. 2'56 lakhs). Indirect expenditure now includes only expenditure on direction, inspection, scholarships, buildings, furniture, hostel charges and miscellaneous. The cost of University education rose from Rs. 6'66 lakhs to Rs. 8'29 lakhs, that of Anglo-vernacular and English education from Rs. 41'54 lakhs to Rs. 48'49 lakhs, and that of vernacular education from Rs. 24'94 lakhs to Rs. 26'92 lakhs. The average cost per pupil at college fell, owing to increased fee receipts, from Rs. 701 to Rs. 559; that in Anglo-vernacular schools was Rs. 96, that in English schools Rs. 104, and that in vernacular schools Rs. 9.

The inset table shows how the cost of maintaining colleges and

	1922-23.			1923-24.		
	Fees.	Public Funds.	Other Sources.	Fees.	Public Funds.	Other Sources.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Higher education	14	59	27	16	70	14
Secondary education	26	61	13	28	63	9
Primary education	10	83	7	9	85	6

secondary and primary schools was shared between fees, public funds and other sources (i.e., private persons or non-official bodies). The marked decrease in the proportion of the total expenditure met from "other sources" is explained partly by increased expenditure on Government schools, but mainly by the exclusion, for want of definite information, of expenditure by the Council of National Education on the 34 newly recognised national schools.

171. The number of Anglo-vernacular primary schools fell from 13 to 10, and the number of pupils attending them from 744 to 659; 24,417 (19,399) pupils attended the primary department of Anglo-vernacular secondary schools, while 4,489 (2,767) children passed the fourth standard examination. These figures are further evidence of the keen desire for English teaching (those in brackets being the numbers for the previous year). The number of vernacular upper primary schools was 3,473 (3,619) and the number of pupils attending them 153,798 (157,781). The loss was, however, in the lower primary standards. The total number of children

in the vernacular upper primary standards was 43,944 (43,176). The number of vernacular lower primary schools continued to fall from 976 to 683; and the number of pupils attending them from 31,437 to 22,691. The number of children in lower primary standards fell from 239,849 to 227,774. The loss was only in the infant and first standards; and the number who passed the second standard examination increased from 30,231 to 30,820. The number of passes by the vernacular fourth standard showed a more satisfactory increase from 9,396 to 11,142.

Two salient features of the year for all connected with vernacular schools were the change of control to new local education authorities and the issue of its questionnaire by the vernacular education committee. Both events stimulated interest and discussion; but unfortunately the appointment of the committee also caused delay in the issue of a vernacular education code or manual, which had long been needed and would have done much to ease the process of transition. Both the sanction of a general scale of vernacular teachers' salaries, and definite instructions to local education authorities and departmental officers regarding their respective responsibilities, had to wait for the result of the committee's deliberations. The Education Department did what it could to ease a time of transition and readjustment. Deputy inspectors lent their clerks to the new school boards, and when desired continued their administrative work until boards had completed their arrangements for taking it over. Information on methods of paying vernacular school-masters was collected by the Director and circulated with advice to local education authorities. They tried many experiments to solve the difficult problem of disbursing salaries to teachers at outlying schools, and all these experiments were useful. Departmental advice was finally given in favour of payment through Township Officers or chairmen of circle boards, but definite instructions were not issued by Government on the subject. An important innovation was to entrust the conduct of school promotion examinations to managers prepared to accept this responsibility. Where desired by managers or local education authorities, deputy inspectors continued to perform it. The change has not resulted in any general lowering of the standard of examination, and in the long run it must make for improvement and departure from the old cramming methods. The number of classes for manual training attached to vernacular schools fell from 26 to 25. These classes had so far been directly financed from provincial funds; but a warning was given in October 1923 that Government could no longer support these classes after the close of the year 1924-25; and it is to be feared that most of the classes will have to be closed by local authorities at the end of the current year for want of funds to support them. Very little money was spent by local authorities on vernacular school buildings during the current year. Most deputy inspectors hold occasional teachers' conferences. At Rangoon it has long been the custom for the Burmese vernacular teachers to meet monthly at the Municipal Boys' School, Pazundaung, on pay day, when model lessons and discussions are conducted. An important and successful vernacular educational conference was organised in March 1924, and attended by 311 teachers from the Rangoon Town and Insein Districts. It was opened by the Minister for Education, and was addressed by the President of the Rangoon Corporation. It lasted three days, and included in its programme model lessons, practical demonstrations and lectures on educational subjects.

172. The number of vernacular secondary schools rose from 1,307 to 1,333, and the number of pupils attending them from 104,936 to 107,335. The work in these schools was, however, mainly of an elementary kind, for 88 per cent. of their pupils had not gone beyond the primary stages of instruction, and the number attending the high departments of vernacular schools was only 195. The number of pupils who successfully completed the vernacular middle school course rose from 1,322 to 1,439. Local authorities were inclined to allow any school that could show a few passes from the fourth standard to open a middle department. Departmental advice and influence has always been in favour of limiting the number of middle schools; and the vernacular education committee has recorded a serious warning against overlapping, recommending strict limitation of the number of middle schools to an average of two or three for each township. A sum of Rs. 0.75 lakh was provided by Government to enable local education authorities to maintain teachers of English in their schools; and 193 vernacular schools were so supplied. There is overwhelming evidence of the urgent demand for English teaching all over the country, and one good result at least has been that in all schools where English teachers were provided more children remained at school beyond the lower primary stages.

The number of Anglo-vernacular schools was 222. Of these 86 were high schools, with an attendance of 24,712; 126 middle schools with an attendance of 17,748; and only 10 primary schools. The increase in the number of high schools by 53 per cent. is a matter for serious concern, and in many cases has told against economy and efficiency. The increased demand for Anglo-vernacular education was a striking feature of the year under report. It was explained partly by the reconciliation between the Council of National Education and the public school system, which was effected at the beginning of the year under report and was its outstanding feature, and by the consequent relaxation of the school boycott. Under the terms of agreement the Council of National Education secured independence of control and freedom to choose its own curriculum and text-books. The condition and progress of the newly registered national schools was anxiously watched during the year. The receipt of Government grants enabled considerable improvements to be made but the schools suffered sadly from acrimonious disputes in many places between those supporters of the national education movement who favoured grants-in-aid and those who did not. There still exist 63 or more unrecognised national schools, some of which are in opposition to aided national schools in the same town. Good examination results from the newly registered national schools could not under the circumstances be expected. A fair number of pupils from the highest form passed the Government high school examination; but those from the sixth form generally fared badly in the middle school examination. There have been certain regrettable, but, it is hoped only temporary, consequences of the recognition of this group of schools. The uneconomical increase in the number of recognised high schools has already been mentioned. A lower standard of efficiency, of rates of pay, and of qualifications for staff had perforce to be accepted in view of the Government's policy of giving national schools extraordinary treatment and helping them gradually by grants-in-aid to become more efficient. This lowering of standard had an indirect effect upon other aided schools, not only because they received pupils by transfer from the national schools, but because it proved difficult to

insist even in their case on the old standards of efficiency. There is however a brighter side to the picture. The Council of National Education has high ideals and means to try important educational experiments. If the council's ideals are only approximately realised, and if its experiments help to break down the deadening uniformity which is the curse of education in Burma, its schools will prove a very valuable addition to our educational system.

For the Anglo-vernacular high school examination 1,320 (843) appeared, of whom 615 (395) or 47 (47) per cent. passed; 2,231 (2,071) or 52 (61) per cent. passed the Anglo-vernacular middle school examination. Unusual difficulty was experienced in conducting these examinations. The problem of setting papers suitable to two groups of schools taking two different curricula was solved more or less satisfactorily, though the prescription, for schools taking the official curriculum, of text-books which were not read in the national schools made it exceedingly difficult. Far more serious difficulties arose through the leakage of examination papers, in consequence of which both the high school and the middle school examinations had to be postponed and were not finally completed until the month of June 1924. With the help of the Criminal Investigation Department the causes of leakage were in almost all cases ascertained, which should make it possible to prevent similar leakages in future; but only two prosecutions became possible.

The teaching of history became compulsory in high schools. The Council of National Education's curriculum was printed in the Educational Calendar alongside the curriculum officially recommended for the other schools. They were encouraged to apply for approval of modifications or alterations to the official curriculum, but no desire was expressed for any change except the introduction of civics as an optional high school subject. So far only the Council of National Education's schools have been allowed to offer this subject as an optional for the high school examination because a satisfactory syllabus and text-books have not yet been discovered or devised.

The majority of the Anglo-vernacular schools are "aided." A satisfactory grant-in-aid system is therefore essential for the welfare of secondary education in Burma. The existing system was much discussed during the year. Though introduced six years ago and fairly simple in principle, the details of its working had remained a mystery to many school managers. By circulating an explanation of doubtful points, and by encouraging correspondence and personal discussion, the Director made a special effort during the year to render the system more generally intelligible and acceptable. A number of maintenance grants assessed on inadequate estimates of expenditure were readjusted in favour of aided schools. Conversely where it was found that their estimates had been too high, maintenance grants were proportionately reduced.

173. A proposal was made during the year in the Legislative Council to amend the Rangoon University Act of 1920 by the introduction of an amending Bill. In order to make clear the views of the University on the provisions of the Bill, the Senate and Council at extraordinary meetings held in November 1923 passed resolutions affirming their belief that the establishment of affiliated colleges would be uneconomical and detrimental to the standard of university teaching and examining; that the power of the Chancellor should remain unimpaired; that proposals to give control of purely academic affairs to a body in which educationalists were in a

minority was contrary to good university practice, and would tend to undermine confidence in the academic work of the University; and that the Council would welcome a reasonable increase in the Council of representatives of organisations actively interested in higher education, and was always ready to welcome representations from responsible quarters for making the University of service in new directions. The Bill was referred by the Legislative Council to a select committee, of which the representative of the University constituency, the Principal of University College and one of the Professors were members, the last two being specially nominated as temporary members of the Legislative Council for the purpose. The deliberations of the select committee produced a Bill which proved acceptable to the Legislative Council and became law in 1924. Under this Act representatives of the Legislative Council will join the University Council and, although control of essentially academic matters is still vested in the Senate, the functions of the Council will be materially enlarged. Little progress was made during the year towards provision of the main University buildings. At the close of the year it was decided that hostel accommodation must be provided immediately and orders were placed for the erection of two wooden hostels on the University estate to accommodate 224 students at a cost of Rs. 4.16 lakhs. During the year the executive committee obtained sanction for the creation of three new professorships for (i) geology and geography, (ii) economics and (iii) anatomy and physiology. The Agricultural College at Mandalay applied for recognition as a constituent college of the University under section 19 of the University of Rangoon Act. The Council and the Senate appointed a joint sub-committee to report on the desirability of instituting a degree of B.Sc. in agriculture; on the adequacy of the standards of the proposed courses, and of the teaching staff for conducting them; on the adequacy of buildings and equipment; on the financial arrangements and adjustments required between the University and the Agricultural College; and on other relevant matters. The joint sub-committee recommended that the University should approve the application of the Agricultural College for recognition subject to certain conditions, the most important being that the admission standard should not be lower than that for other constituent colleges and that certain necessary additions should be made to the staff.

The number of students attending University College was 778 (556), of whom 26 were in the preliminary year class, 408 were in the intermediate classes, 56 reading for arts degrees, 98 for science degrees, 24 for the first M.B., 12 for the B.Sc., 15 for the diploma in teaching, 40 in whole-time law classes, 63 in part-time law classes, and 4 for M.A. and M.Sc. classes. The number of Burmese students, which had been disproportionately small, increased from 210 to 417. Purely literary education is becoming mistrusted in Burma as in India; and this feeling was reflected in the number of students in the B.Sc. classes (110), as compared to that in the B.A. classes (56), and in both the senior and junior intermediate classes, where a large majority of students took up chemistry and physics in preference to other subjects. The results of University intermediate and degree examinations showed an unusually low percentage of passes from the College. Courses in forestry and medicine were instituted during the year. There were many changes in the staff. Dr. Matthew Hunter, the first Principal of University College, went on leave in August 1923 preparatory to retirement. The University had already marked its sense of his services to education in

the province by conferring on him the honorary degree of D.Sc. After his retirement the Council and Senate passed resolutions recognising what the University owed to him. He was succeeded as Principal by Professor D. J. Sloss. Lecturers were appointed in the course of the year in forestry, geography and geology, economics, chemistry, education, anatomy and physiology, and civil engineering. Progress was made towards the building up of an adequate college library, on which Rs. 41,634 were spent by the various departments. Rs. 53,097 were spent on the college laboratories. A students' representative council was formed during the year with the object of developing a sense of responsibility among the students for the satisfactory conduct of their own concerns.

The staff of Judson College was strengthened by the appointment of three lecturers in chemistry, one lecturer in physics, and two tutors in English. Attendance increased from 185 to 248, and success in University examinations was unusually gratifying. Increased accommodation was provided and extensive alterations and additions were made to the laboratories of the chemistry and physics departments.

Attempts to boycott the Patamabyan examination were abandoned or became less effective; 997 (605) took the examination and 457 (282) passed it. The number taking and passing the examination would have been greater had not a certain number of *upazins* (junior monks) who had prepared for it elected at the last moment to take rival examinations in the same subjects provided at the same centres by various bodies.

A hundred and seventy-five students attended the Burma Medical School, of whom 49, 53, 48 and 25 were respectively in the first, second third and fourth-year classes. Twenty-five students sat for the final examination, at which 14 passed and 11 failed. Thirty-two new students were admitted in July and all possessed the high school final or equivalent educational qualifications.

There were 45 pupils on the rolls in the Veterinary School, 14 in class C, 15 in class B, and 16 in class A. All but two of class C passed the final examination in July. During the year under report the school lost the services of Mr. Cameron, the late Principal, who was appointed to officiate as Veterinary Adviser and subsequently went on leave. The school committee has consequently recommended additions to the staff. At the request of the Chief Conservator of Forests, 18 forest officers and 27 subordinates were provided with short courses at the Veterinary School on the more important contagious diseases. New buildings are under construction for the laboratory.

By the close of the year under report the imposing new buildings of the Agricultural College at Mandalay were almost ready; the staff had been recruited, and preparations were completed for opening the College in June 1924. Immediately after the close of the year the college authorities applied for its recognition by the University as a constituent college.

174. In March 1924, Mr. A. P. Morris, Principal of the Government Technical Institute at Insein, resigned, after 13 years' service in that capacity. His place was taken by Mr. Shaw, lecturer in electrical engineering. The staff was increased during the year 1923-24 by the appointments of a building instructor and a lecturer in electrical engineering. The appointment of an additional technical instructor was also sanctioned. The civil and mechanical engineering classes were

both well filled. A revised scheme was introduced for training stipendiary apprentices in the workshops. A new power-house and a new system of sanitation and water-supply were provided. Difficulty arose in connection with the preparations made by the University during the year to open engineering courses independently of the institute. The question of co-operation and avoidance of overlapping was the subject of much discussion. There is of course some demand both for University graduates in engineering and for engineers who have had their advanced training at a technical institute; but it seems doubtful whether Burma can afford to provide entirely separate plant and staff for training these two types of engineer.

There were evening classes in Rangoon for civil engineering, attended by 46 in the first term and 52 in the second term; for mechanical engineering, with 65 for the first term and 32 for the second term; for sanitary engineering, with 26 for the first term and 25 for the second term; and for draughtsmen, with 10 for each term. The staff for these classes consisted of certain teachers from the Government Technical Institute and of two additional teachers from Rangoon. Attendance declined in the second term, partly because the Principal of the Technical Institute found it impossible to attend regularly.

The Saunder's Weaving Institute, Amarapura, provides a lower course of one year for weavers, and a two years' higher course for weaving masters and managers or teachers of weaving in factories or schools. Seventeen men and five women took the higher course, 45 men and 32 women the lower course. They came from 22 different districts, so that the institute's influence is now felt all over the province. Most students who have passed out of this institution are now working as teachers, masters, managers or working weavers in factories, in schools, or in their own houses. A Burmese graduate from the Victoria Jubilee Technical Institute, Bombay, was appointed Assistant Principal. The institute exhibited Rs. 4,000 worth of silks and cottons at Wembley.

Concentration and economy was effected in the provision of Government survey schools; 13 out of the 17 schools were closed because careful investigation had shown that the supply of recruits greatly exceeded the needs of the Land Records Department and because the department expects to effect economy in district subordinate establishment through improved procedure in registration and assessment. Four old schools were kept open at Moulmein, Bassein, Ma-ubin and Minbu and two new schools were opened at Kyaukse and Prome; 102 pupils were admitted to these 6 schools, 61 per cent. of whom held seventh standard or higher certificates of general education. Scholarships had been liberally provided in the past to stimulate recruitment; but as stimulation is no longer required in most districts, only 29 scholarships were retained and distributed among the 9 districts where there was shortage of recruits. The number of non-fee-paying pupils was also reduced.

There were 11 (11) recognized commercial schools with an attendance of 851 (798); 9 (9) of these schools with 785 (722) pupils were situated in Rangoon. Forty-four (58) of their pupils passed the Government commercial examinations; 26 (34) passed in typewriting; 7 (10) in shorthand, and 11 (14) in book-keeping and commercial correspondence.

Government instituted accountancy classes in 1921-22. They were at first only intended to train accountants whose qualifications would

be recognized in Burma. Book-keeping, commercial correspondence, office routine, and general business knowledge were taught in a two years' course. Thirty-eight students appeared in 1924 for the last examination under this experimental scheme, and 22 passed. In 1923 the Accountancy Classes Advisory Board decided to provide a two years' course to prepare candidates for the Bombay Accountancy Diploma Board examination and recognition was obtained from the Bombay Board for these higher accountancy classes. The first year's course under the new scheme was opened in September 1923 with 50 students. The Bombay Accountancy Diploma Board has now recognized the Government of Burma Accountancy Institute, with the Secretary to the Education Boards as its Principal. At the end of a two years' course students will take the examination of the Bombay Accountancy Diploma Board. Those successful will then be required to obtain three years' practical training in a firm of chartered accountants; and, after being certified by their firms, they will be entitled to an unrestricted auditor's certificate or Government diploma in accountancy under the Indian Company's Act, 1913.

The work of the Burma Forest School suffered during the year from the ill-health of students and instructors. Arrangements are being made for a more rigorous medical test before the students are admitted and for improving the sanitary conditions, especially as regards water-supply at the forest camps where much of the work is conducted. The English class opened in 1922 contained 24 students and the vernacular class the same number. The English class opened in 1923 contained 22 students and the vernacular class for the same year 26 students. There were an unusual number of casualties owing to sickness, death and unsatisfactory progress.

Six state scholarships were awarded at the end of the year for professional or technical studies, one student being sent to England to study medicine, three for veterinary studies, one to study education, and one to study cotton manufacture at Manchester.

175. The University College department of education trained during the year 15 graduates, of whom 8 were men and 7 women. A large number of Indians

applied unsuccessfully for admission to the class. Difficulty is experienced in finding employment for Indians who have passed out of it, for an Indian school-master does not readily adapt himself to conditions in Burmese Anglo-vernacular schools. No Burmese men joined the class, which is a matter for great regret. A few Burmese graduates were recruited as school-masters in Government schools and will be deputed later for training to the University, unless meanwhile they obtain appointments in other departments. As in the previous year the University provided a special course in phonetics, which was attended by a good number of teachers. It also provided special "refresher" courses for teachers in Rangoon during the October holidays of 1923. The courses were attended by 78 teachers and included instruction in methods of teaching English, geography, history, mathematics, psychology and hygiene. Many school-managers and teachers have testified to the good effect of these courses.

The number of Anglo-vernacular normal schools training students for the Anglo-vernacular teachers' certificate remained unchanged; there were six, three of which had also classes for training kindergarten teachers. The kindergarten training class for European girls attached

to St. Michael's School, Maymyo, continued to do good work and introduced a course of two years' training instead of the one year course which had previously been provided. Forty-three (36) women and 38 (30) men were trained for the Anglo-vernacular teachers' certificate, and 77 (77) women were trained for the Anglo-vernacular kindergarten certificate. Of the 120 (113) women under training, 65 (69) were in the two Baptist Normal Schools at Kemmendine and Moulmein; 2 (1) were in the Government Normal School at Moulmein, and 21 (11) were in the Government Normal School at Mandalay, which successfully developed its kindergarten training department under the tuition of a specially selected teacher. Of the 38 (30) men training for the Anglo-vernacular teachers' certificate, 7 (8) were in the Government Normal School at Mandalay, 8 (6) were in the Government Normal School at Moulmein, and 23 (16) in the Baptist Normal School at Rangoon. The Anglo-vernacular kindergarten training course, to which women are admitted after passing the Anglo-vernacular seventh standard, became increasingly popular. Doubts have been expressed as to the value of training teachers who have had so little schooling, but evidence from schools where these teachers have worked proves that they have on the whole made good in Anglo-vernacular primary departments.

As in the preceding year there were four Government vernacular normal schools and six aided vernacular normal schools. They trained 269 (256) men and 103 (108) women, of whom 201 (168) men and 71 (77) women were in the preparatory eighth and ninth standard stages and 68 (88) men and 32 (31) women were in the final year. The number of passes from these schools was 60 (112). The number of private teachers who obtained vernacular teachers' certificates by taking the same examination as the normal students was 30 (20). These schools continued to do good work.

The number of elementary training classes rose from 63 to 71; 19 are specially for women. The number of pupils under training rose from 1,002 to 1,149; 650 men and 293 women obtained elementary teachers' certificates. The proportion of passes for the superior elementary A certificate rose from 39 to 50 per cent.

There were 33 (29) *upazins* (junior monks) attending the two monastic training classes at Mandalay and Moulmein. The second year class of the Moulmein institution continued to be conducted at Paung. Eleven (11) *upazins* from the two classes successfully completed the two years' course. Two (5) failed to get certificates at the end of it. Since these classes were opened at the beginning of 1921, thirty-nine *upazins* have completed the two years' course of training. Of these 25 are believed to be working in recognized schools; 4 have become laymen; 1 is prosecuting religious studies in Ceylon; and 9 cannot be traced. These figures are fairly encouraging, but opinion seems to be generally unfavourable to this attempt to combine the monastic and the teaching vocations.

176. There are 35 English schools, of which 19 are high schools. They contain 5,587 European and Anglo-Indian children, and 1,450 children of other races. Two of these schools, conducted by Roman Catholic brothers at Mandalay and Rangoon, were opened in recent years specially for non-European children; all the rest were originally opened as schools for Europeans and still maintain this original aim in varying degrees. There were 307 boys and 256 girls in English high school stages of instruction; 902

boys and 768 girls were in the middle stages; 726 boys and 695 girls in the upper primary stages; and 1,646 boys and 1,663 girls in the lower primary stages. The year's examination results show that 64 boys and 47 girls passed the English high school examination and 100 boys and 157 girls the English middle school examination.

The percentage of non-European pupils in English schools continued to rise, from 17 to 21. This was particularly noticeable in Rangoon, where 21 of the 35 English schools are situated. These twenty-one schools all admit non-Europeans, and the percentage of non-Europeans in them was over 28 in 1923-24, against 22 in the previous year. It would have been much higher if facilities had existed for handling the large numbers that clamoured for a purely English education. This demand was largely due to use of the vernacular language as the medium of instruction in Anglo-vernacular schools up to the end of the middle school stage, parents feeling that English was thus neglected. Though many of these non-European children easily hold their own in their respective classes, there is a point at which their admission must mean decline in the standard of English.

177. The number of Mahomedans under instruction in public schools was 16,843 (16,292), the corresponding number in private schools being 3,828 (3,884); 6,968 Mahomedans were attending ordinary schools, the remaining 9,875 special Mahomedan schools. They included six Anglo-vernacular schools containing 680 pupils; the rest were vernacular schools. If the local education authorities had been provided with funds for expansion, there would have been a much larger increase both in special schools for Mahomedans and in the number of pupils attending them, for unusual interest in education prevailed in the community. The reports of all three deputy inspectors (in charge of Arakan, Lower Burma and Upper Burma) were unusually optimistic, and dwelt on the arrest of the Khilafat agitation against recognised schools and on the improvement which had resulted from establishing elementary training classes at Akyab, Rangoon, Meiktila and Mandalay. Mahomedan vernacular schools are now better staffed than they were a few years ago, but the teachers are not trained in elementary training classes to teach beyond the primary standards; there is already a demand for more middle schools, and consequently for teachers who have undergone superior training.

The number of Karens in public schools rose from 39,906 to 42,163; 4,675 (4,225) attended Karen Anglo-vernacular schools, and 35,035 (34,334) Karen vernacular schools; the remaining 2,453 (1,347) were in ordinary schools. The number of pupils attending Karen vernacular schools increased, though the number of these schools was reduced by 74. Fifty-six schools disappeared in the Irrawaddy Division. Some anxiety was felt by the Karen community when their schools came under the control of district school boards, but they do not seem to have suffered by the change except perhaps in Tavoy and Mergui, where deputations from Karen associations complained to the Commissioner that they had not received a fair share of recognition from the district councils, or a fair share in the distribution of English teachers.

The number of Talaings in public schools rose from 7,272 to 7,682. The wealthier Talaings are usually well educated in Burmese schools. There were only 44 (45) special Talaing vernacular schools attended by 3,267 (2,940) pupils. They were all found in Amherst and Thaton,

where there was a revival of interest in monastic education in the Talaing community and the school boards have received a number of applications for recognition of new Talaing monastic schools.

The number of Shans in public schools was 6,959 (6,823). The number of Shan public schools continued to decrease. There were only 105 (126), attended by 4,313 (4,704) pupils. The number of special Shan Anglo-vernacular schools was 2 (2), attended by 306 (292) pupils. Three other small Anglo-vernacular schools at Namtu, Lashio and Hsipaw contained 137 (148) pupils, who were mainly Shans. Education in the Shan States was transferred to the Shan States Federation, and a senior Inspector from Burma became its Chief Educational Officer. The progress of vernacular education in the Shan States depends very largely on the goodwill and interest of the Chiefs. In the trans-Salween States both the chiefs and their people are indifferent to education. The Federation provided five University scholarships of Rs. 60 a month tenable at University College, Rangoon, and had under consideration a complete scholarship system. A number of new teachers were imported from Burma.

The number of Chins in public schools was 1,860 (2,018). The two special Anglo-vernacular schools conducted for Chins at Thayetmyo and Sandoway contained 170 (181) pupils. The number of Chin vernacular schools was 43 (41), with an attendance of 1,677 (1,539). In the Chin Hills there were Government schools at Falam and Tiddim. The school at Lenacot was closed and removed to a better centre at Shwumpe. In the Pakòkku Hill Tracts there was a Government school at Mindat where carpentry was taught and where the boys put up two dormitories under the carpenter's supervision. The school at Kanpetlet was closed. There were successful schools at Kyindwe and Vomthu. With the exception of these institutions Chin education is in the hands of Christian missionaries. The multiplicity of Chin dialects presents a serious difficulty which is increased by the fact that pioneer educational work began, and the chief educational centre is consequently situated, among people whose dialect (Kamhow) is not widely used. As the result of a conference on Chin education, it was decided during the year to adopt the Laizau dialect as the medium of education for the Chin Hills District and the Chinbok dialect for the Pakòkku Hill Tracts; that Chin text-books should be printed in Romanised script; that English or Burmese, or both, may be taught as optional second languages; and that for Chins outside the Chin Hills and Pakòkku Hill Tracts, Burmese is the most suitable language for educational purposes in vernacular schools and that existing arrangements should therefore continue, Chin being taught as a separate subject in schools where there is a special demand for it.

The number of Kachin pupils in public schools was 1,752 (1,738); 263 (236) were in Anglo-vernacular schools, 242 (251) at schools in Myitkyina District, 926 (963) in the Bhamo District, and 303 (270) in the Northern Shan States. Special Government contributions towards boarding accommodation in Kachin schools continued. Kachin schools have also obtained the privilege of using their vernacular as the medium of instruction in the primary classes, and this is said to have made education more popular in recent years.

The number of Chinese children in public schools was 14,472 (13,342). The number of pupils in special Anglo-vernacular schools for Chinese was 650 (630), and the number of special vernacular schools 30 (33); while 13,794 (12,679) attended ordinary schools.

There are two aided Anglo-vernacular schools for Bengalis, one at Rangoon and the other at Akyab; two for Sikhs, at Rangoon and Mandalay; and one for Hindi-speaking Hindus at Mandalay. About half the children at the Government Anglo-vernacular school at Myitkyina are Gurkhas taking Hindi for their vernacular. There are battalion vernacular schools attached to Indian military police battalions. Other schools specially intended for Indians are either Tamil or Telugu schools. There are 16 (16) such Anglo-vernacular schools with 3,826 (3,722) pupils. These made considerable progress, though the number of schools 59 (59) and pupils attending them, 3,290 (3,032), showed little change. Training classes for Tamil and Telugu teachers were opened in 1921. Within the last five years the percentage of trained teachers in these schools has risen from 35 to 62. The standard of efficiency is slowly improving though still far from satisfactory. The education of girls in this community languishes owing to social and religious prejudices. The physical condition of the children is poor and physical exercise has so far been sadly neglected.

Special institutions for the defective in Burma consist of a mission school for blind boys at Kemmendine, a school for blind girls and a continuation school for boys at Moulmein, and a training college and school for the deaf at Rangoon. An assistant director was appointed for the first mentioned to supervise industrial work, including chair caning, netting, chick-making, mat and rug-making, light cane work and box-making. Orders for boxes from the Government medical stores were regularly executed. The blind girls' school at Moulmein moved into new and suitable premises. Five pupils won prizes for sewing at a needlework exhibition at Rangoon. The boys' school at Moulmein was on a very small scale, but permanence is hoped for. The total number of children in the three schools for the blind was only 55, out of 2,300 in the province according to the census returns. The school for the deaf had to refuse many applications for admission for want of accommodation. There were four Karen girls under training as teachers and 23 children in the school. English was still the language of instruction. The census returns show about 4,000 deaf mute children in the province.

178. The number of girls attending all classes of public institutions was 121,603 (120,394), an increase of 1,209. Education of Girls. There were 100 (87) in the collegiate stage; 698 (585) in the high; 4,882 (4,163) in the middle; 15,987 (14,463) in the upper primary; and 98,827 (100,113) in the lower primary stages. Last year's increase of 4,000 has not been maintained; this can be explained by the loss of 1,286 girls in lower primary stages, for which the Irrawaddy Division was mainly responsible.

A scheme for gradually providing during the next four years two additional inspectorships, six deputy inspectorships, as well as additional teaching posts in the women's Educational Services was under consideration during the year and sanctioned just after its close. There are now 19 elementary training classes for girls in Burma. Though they stand in great need of suitable advice and supervision, these classes are already doing work of real social as well as educational value.

The class of parents who send their children to Anglo-vernacular schools shows increasing belief in the value of female education, but the parents of vernacular school children are less convinced of it. Education is reported to have brightened the prospects of girls in matrimony,

particularly in towns. Higher vernacular education of girls is not appreciated to the same extent by the rural folk.

179. The average number of pupils in the Reformatory School at Insein was 133, against 129 in the preceding year. The headmaster reports that the 83 Burmese inmates had almost without exception spent some time in a monastery and were quite aware that their acts were contrary to law. Technical teaching, ordinary school work, and religious instruction were provided. School games were keenly played and a team competed in the local football competition. Music and acting were also encouraged. The boys' conduct was well reported on.

Literature and the Press.

180. The number of publications registered during the year 1923 was 180, against 178 in 1922; but none were of special importance. Eighty-seven were in Burmese, 38 in Pali-Burmese, 16 in English, 11 in Tamil, 10 in Karen, and the rest in Pali, Kachin, Anglo-Burmese, Talaing, Chin, Talaing-Burmese and Gujarati. Religious treatises numbered 86, works of fiction 23, works on history 16, on natural science 11, and language 9. There was little new or of literary interest. Four works only dealt with political topics. One, an introduction to political science in good Burmese, was adapted from Leacock's well-known handbook. The second was a translation of an English book on non-co-operation in other lands, including Korea, Egypt and Ireland, which advocated the attainment of complete home rule by means of non-violent non-co-operation. The other two were of purely ephemeral interest, dealing with the activities of the non-co-operation party in Burma.

181. Besides the three Government presses at Rangoon and Maymyo, there were 297 presses at work during 1923-24, against 269 in the previous year. Twenty-one presses, all but three in Rangoon, were closed; while 23 new ones were opened in Rangoon, 8 in Mandalay, and 18 elsewhere. The number of newspapers published fell from 58 to 53, six new papers being started, seven discontinued, and five reclassified as periodicals, while one periodical was reclassified as a newspaper. The number of daily papers rose from 18 to 22, ten being in Burmese, eight in English, and two each in Chinese and Tamil. Of newspapers other than daily 13 were in Burmese and 11 in English. The number of periodicals published was 158, against 114 in 1922. Nineteen were discontinued and 59 new ones started.

Literary Societies.

See paragraph 299 of the Report on the Administration of Burma for the year 1921-22.

182. The Rangoon Literary Society had 320 members at the close of the year 1923-24. About 400 new books were added to the library during the year, and a new catalogue of authors was compiled and published. The society

was well patronized by its members. The Buddhist Literary Society's headquarters were burnt, and temporary quarters had to be found. The society did nothing beyond serving as a lending library for its members. The Rangoon Teachers' Association carried out a fairly successful programme of lectures, besides maintaining its reading room and library, to which some 150 books were added by purchase or presentation. The Bernard Free Library was during the year placed in the charge of a board of nine trustees, appointed in equal numbers by the Local Government, the Rangoon Corporation and the Council of the University. The number of registered borrowers increased, although the number of books taken out was not quite so large as in the previous year. The library was enlarged by the purchase or presentation of 92 new books, and the total number of volumes at the end of the year was 11,561.

Arts and Sciences.

183. The Annual Provincial Art Handicraft Exhibition was held in December 1923, and the exhibits were more numerous than of late years. Some of the bronze work was considered to promise well. The Pagan lacquer-ware was marred by over-elaboration of design. Arrangements were made for starting a small technical school for lacquer-workers at Pagan, and through the courtesy of His Britannic Majesty's Consul-General at Chiengmai some Siamese wares were imported in the hope that the craftsmen would imbibe new ideas. An English-trained expert was employed for experimental and educational work in connection with indigenous pottery. Two Burmans were kept in Europe with state scholarships for the study of art.

CHAPTER VIII. ARCHAEOLOGY.

REFERENCE :—

Report of the Superintendent, Archaeological Survey, Burma, for the year ending 31st March 1924.

184. The programme of conservation work carried out during the year 1923-24 included, besides maintenance of, and annual repairs to, a number of royal or religious buildings at Mandalay, Pagan, Amarapura, Shwebo, Mingun and elsewhere, special repairs to the Tilominlo and Sulamani pagodas at Pagan, special repairs to the *pyatthats* (spires) on the fort walls and to the palace watch tower at Mandalay, the completion of the palace garden at Mandalay, and repairs to the Shitthaung temple at Mrohaung. In addition, excavation work was carried on round the base of the Bawbawgyi pagoda at Hmawza and at the neighbouring village of Yahandakan. The work on the Tilominlo temple completed the repairs to the temple itself and the clearing of debris round the base of the building. The only work now remaining is the repair of the enclosure walls and gateways. At the Sulamani pagoda, the gateways of the outer walls and stupas surmounting them were repaired in a manner to ensure their preservation for many years to come. The pilasters flanking the gateways and the walls themselves were also repaired, and the only work now remaining is the drainage of the compound. At the Shitthaung temple, ornamental stupas on the roof were made water-tight and three enclosure walls were rebuilt according to the original design. Debris within the walls was also removed. The Mandalay palace watch-tower was strengthened and should now last for 15 years or so. One of the *pyatthats* was rebuilt, but the foundations of all these erections are in a somewhat precarious state. The excavations made at the Bawbawgyi pagoda disclosed interesting portions of the building ; but actual finds hardly came up to expectations. Apart from the usual votive tablets, a number of bricks inscribed with ancient Indian numerical symbols, probably masons' marks, were discovered. At Yahandakan were found traces of ancient walls and numerous urns, which appeared to have been placed in rows on terraces of brickwork. Among the urns were found curious sharp iron implements, the object of burying which was surmised to have been to drive away the spirits of the dead from the neighbouring villages. Only one trace of writing was found in the whole cemetery, a broken brick bearing a numerical symbol, and no clue to its age appeared. The only other find of archaeological importance made during the year was the discovery of a stone image of Buddha, votive tablets, two badly defaced inscriptions on stone slabs, and a number of metal rings or other ornaments, in a paddy field near Mokti village in the Tavoy District. Three monuments were added during the year to the provincial list of protected monuments, and one was struck off the list as being of no peculiar interest. The guide-book to the palace at Mandalay was completed and was in the press at the end of the year.

CHAPTER IX. MISCELLANEOUS.

REFERENCES—

Report of the Chemical Examiner to the Government of Burma for the year 1923.
Statistical Abstract for British India, Volume IV.
Annual Report on the Working of the Office of the Superintendent, Government Printing and Stationery, Burma, for the year ending 31st March 1924.

Ecclesiastical Jurisdiction.

See paragraphs 302 to 304 of the Report on the Administration of Burma for the year 1921-22.

Ecclesiastical.

185. The Archdeacon of Rangoon, the Ven. H. Evans Price died during the year while on leave. The chaplaincy of Port Blair was closed, and the chaplain transferred to the Lahore diocese. Notice was received that the Rangoon diocese would no longer be required to provide a chaplain for Dagshai in the Punjab. Towards the close of the year the Bishop went on leave for eight months.

Chemical Examiner to the Government of Burma.

186. The number of articles examined at the laboratory decreased from 12,396 in 1922 to 10,878 in 1923. The decrease was mainly due to the smaller number of samples of cocaine, morphia and opium received for examination. There was also a decrease in the number of examinations carried out for the detection of poisoning.

Superintendent of Government Printing and Stationery.

187. The work carried out in the three Government Presses, *viz.*, the Government Printing. Central Press and the Jail Branch Press, both in Rangoon, and the Maymyo Branch Press, is almost entirely printing for Government departments. The receipts during the year amounted to Rs. 1,04,083 against Rs. 89,737 in the previous year, the increase of Rs. 14,346 being mainly due to the sale proceeds of Indian Law Reports (Rangoon Series) published for the first time in Burma on the establishment of the High Court, and also to the sale of stock forms, for which large demands arose consequent on the institution of various local bodies. The expenditure amounted to Rs. 5.12 lakhs, against Rs. 6.12 lakhs in the previous year ; the decrease was due chiefly to the exclusion of expenditure for the purchase of

stores in England and of freight charges on stationery, which, since the creation of a Stationery Depôt in Burma, are being debited almost entirely to the accounts of the depôt. The cost of work done in the Central Press was Rs. 4.08 lakhs against Rs. 4.09 lakhs; in the Jail Branch Press Rs. 1.39 lakhs against Rs. 1.30 lakhs; and in the Maymyo Branch Press Rs. 0.23 lakh, practically the same as in the previous year. The value of dead stock at the three presses was Rs. 6.01 lakhs against Rs. 5.70 lakhs at the end of the previous year. The value of sales (excluding those of gazettes) made to the public at the Book Depôt, and by authorized agents, amounted to Rs. 0.30 lakh against Rs. 0.22 lakh in the previous year, and the additions to stock were valued at Rs. 1.49 lakh against Rs. 0.89 lakh. Acts and publications supplied free during the year were valued at Rs. 0.93 lakh against Rs. 0.62 lakh in the previous year. There was a large increase in the office work of the press due to the opening of the Stationery Depôt and also to the heavy demands now made on the Book Depôt.

188. The Burma Stationery Depôt completed the first year of its existence on the 31st March 1924, and the anticipation of economy and convenience has been justified. It is expected that with further experience the advantage of having a central source of supply of stationery articles in the province will become still more evident. The bulk of paper used for official purposes was obtained from the Indian mills through their local agents in Rangoon. The cost of stationery supplied to Government presses and general departments in Burma during the year amounted to Rs. 3.47 lakhs and Rs. 1.21 lakhs respectively, against Rs. 4.42 lakhs and Rs. 0.81 lakh in the previous year. The large decrease in value in the case of Government presses is mainly due to the presses carrying a smaller stock than was necessary when supplies were obtained from outside the province, and to a small extent to a further fall in the price of paper and reduction in individual charges. The large increase in the case of general departments is, on the other hand, almost solely due to stationery worth about Rs. 0.39 lakh having been supplied on indents for 1922-23, which were forwarded in January 1923 by the Controller of Printing, Stationery and Stamps for disposal, and which, owing to lack of supplies, it was impossible to comply with within that financial year.

