

VI (8). *Page 281.*—In item No. XII of Correction List No. II *for* the words “already paid” *substitute* the words “actually paid.”

XII.

Page 281.—In section 6 (1) *delete* the word “actual” in line five, and insert the words “already paid” *after* the word instalment in line 6.

(See ACT XVIII OF 1899.)

6. (1) Every loan granted under this Act shall be made repayable by instalments (in the form of an annuity or otherwise), within such period from the date of the actual advance of the loan or when the loan is advanced in instalments, from the date of the actual advance of the last instalment, as may, from time to time, be fixed by the rules made under this Act.

Period for repayment of loans.

(2) The period fixed as aforesaid shall not ordinarily exceed thirty-five years.

(3) The Local Government and Governor-General in Council, in making and sanctioning the rules fixing the period, shall, in considering whether the period should extend to thirty-five years, or whether it should extend beyond thirty-five years, have regard to the durability of the work for the purposes of which the loan is granted, and to the expediency of the cost of the work being paid by the generation of persons who will immediately benefit by the work.

7. (1) Subject to such rules as may be made under section 10 all loans granted under this Act, all interest (if any) chargeable thereon, and costs (if any) incurred in making the same shall, when they become due, be recoverable by the Collector in all or any of the following modes, namely,—

Recovery of loans.

- (a) from the borrower—as if they were arrears of land revenue due by him;
- (b) from his surety (if any)—as if they were arrears of land revenue due by him;
- (c) out of the land for the benefit of which the loan has been granted—as if they were arrears of land revenue due in respect of that land;
- (d) out of the property comprised in the collateral security (if any)—according to the procedure for the realization of land revenue by the sale of immoveable property other than the land on which that revenue is due:

Provided that no proceeding in respect of any land under clause (c) shall affect any interest in that land which existed before the date of the order granting the loan, other than the interest of the borrower, and of mortgagees of, or persons having charges on, that interest, and, where the loan is granted under section 4 with the consent of another person, the interest of that person, and of mortgagees of, or persons having charges on, that interest.

(2) When any sum due on account of any such loan, interest, or costs is paid to the Collector by a surety or an owner of property comprised in any collateral security, or is recovered under sub-section (1) by the Collector from a surety or out of any such property, the Collector shall, on the application of the surety or the owner of that property (as the case may be), recover that sum on his behalf from the borrower, or out of the land for the benefit of which the loan has been granted, in manner provided by sub-section (1).

(3) It shall be in the discretion of a Collector acting under this section to determine the order in which he will resort to the various modes of recovery permitted by it.

8. A written order, under the hand of an officer empowered to make loans under this Act, granting a loan to, or with the consent of, a person mentioned therein, for the purpose of carrying out a work described therein, for the benefit of land specified therein, shall, for the purposes of this Act, be conclusive evidence—

Order granting loan conclusive on certain points.

(a) that the work described is an improvement within the meaning of this Act ;

(b) that the person mentioned had, at the date of the order, a right to make such an improvement ; and

(c) that the improvement is one benefiting the land specified.

9. When a loan is made under this Act to the members of a village community, or to any other persons, on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which, as among themselves, each is bound to contribute is entered upon the order granting the loan and is signed by each of them and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which, as among themselves, each of those persons is bound to contribute.

Liability of joint borrowers as among themselves.

10. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time, by notification in the local official Gazette, make rules* consistent with this Act to provide for the following matters, namely,—

Power to make rules.

(a) the manner of making applications for loans ;

(b) the officers by whom loans may be granted ;

(c) the manner of conducting inquiries relative to applications for loans, and the powers to be exercised by officers conducting those inquiries ;

* See pages 285 to 295.

- (d) the nature of the security to be taken for the due application and repayment of the money, the rate of interest at which, and the conditions under which, loans may be granted, and the manner and time of granting loans ;
- (e) the inspection of works for which loans have been granted ;
- (f) the instalments by which, and the mode in which, loans, the interest to be charged on them, and the costs incurred in the making thereof, shall be paid ;
- (g) the manner of keeping and auditing the accounts of the expenditure of loans and of the payments made in respect of the same ; and
- (h) all other matters pertaining to the working of the Act.

Exemption of improvements from assessment to land revenue.

II. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land. Provided as follows :

(1) Where the improvement consists of the reclamation of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor-General in Council.

(2) Nothing in this section shall entitle any person to call in question any assessment of land revenue otherwise than as it might have been called in question if this Act had not been passed.

Act III of 1877 amended. 12. (1) In the Indian Registration Act, 1877, III of 18, section 17, clause (l), for the word "certificates" the words "orders granting loans" shall be substituted.

*(2) * * * *

(3) In the same Act, section 89, first clause,—

- (a) for the words "a certificate" the words "a loan;" and
- (b) for the words "such certificate" the words "his order" shall be substituted.

RULES UNDER THE LAND IMPROVEMENT LOANS ACT, XIX OF
1883.

Revenue Department Notification No. 162, dated Rangoon, the 3rd August 1891.

IN exercise of the powers conferred by sections 10 and 11 of the Land Improvement Loans Act, 1883, the Chief Commissioner, with the previous sanction of the Governor-General in Council, is pleased to make the following rules in supersession of the rules published in Land Revenue and Agricultural Department Notification No. 66, dated the 19th September 1885:—

Rules under the Land Improvement Loans Act, 1883.

1. Applications for loans may be presented to the Township Officer or to the Subdivisional Officer in Lower Burma through the circle thugyi or direct, and in Upper Burma through the village headman or direct.
Section 10 (a).
2. Every application shall be in writing and shall be in Form A attached to these rules. Copies of the form in English and Burmese may be obtained free of charge from any Revenue Officer or circle thugyi.
3. Subject to the provisions of these rules, Deputy Commissioners may, within the limits of the funds allotted to them, grant loans, not exceeding Rs. 500 each, for purposes specified in the Act. If the loan exceeds Rs. 500, the sanction of the Commissioner and, if it exceeds Rs. 2,000 that of the Financial Commissioner, is necessary.
Section 10 (b).
4. The officer receiving an application for a loan shall himself make or cause to be made, a local enquiry for the purpose of ascertaining the particulars mentioned on the reverse of Form A. In Lower Burma, if the application was not presented through the circle thugyi, the officer receiving the application shall refer it in the first instance to the thugyi for report. The officer making a local enquiry under this rule may exercise such of the powers of a Demarcation Officer under the Burma Boundaries Act, 1880, as may be necessary.
Section 10 (c).
5. Every notice published under section 5, sub-section (1), of the Act shall be published by affixing a copy of it to the house of the headman of the village nearest to the land in respect of which the loan is applied for.
Section 5 (1).
6. After completing the local enquiry under Rule 4 the officer making the enquiry shall submit the application, with the particulars endorsed thereon, to the Deputy Commissioner. The officer making the enquiry, unless he is himself the Subdivisional Officer, shall submit the application through the Subdivisional Officer, if any.
Section 10 (d).
7. On receiving an application under Rule 6 the Deputy Commissioner may make, or cause to be made, such further enquiry as

he may consider necessary, and may cause to be prepared such detailed plans and estimates of the proposed work, and may obtain such professional opinion on the project for which the loan is required, as he may think fit.

8. After the completion of any further enquiry ordered by him and after obtaining the information, if any, which he requires under Rule 7, the Deputy Commissioner shall pass orders on the application. For reasons recorded the Deputy Commissioner may reject any application made under these rules.

9. If the amount of the loan required exceeds Rs. 500, and if the Deputy Commissioner does not reject the application under Rule 8, he shall submit the application, with the record of all proceedings connected with it and with a statement of his own opinion to the Commissioner.

10. The provisions of Rules 7, 8, and 9 shall, *mutatis mutandis*, regulate the procedure of the Commissioner on receiving an application under Rule 9. If the amount of the loan required exceeds Rs. 2,000, the application, if not rejected by the Commissioner, must be forwarded to the Financial Commissioner, who will pass such orders as he may think fit.

11. No loan shall be granted under these rules in Lower Burma unless at least two landholders, who reside permanently in the same circle with the applicant, undertake to be responsible, jointly and severally, with the applicant for the due application and repayment of the loan according to the terms on which it is made, or the applicant furnishes such other security as the officer who sanctions the loan may deem sufficient. In Upper Burma such security shall be required as the officer who sanctions the loan may deem sufficient. Provided that the mortgage of moveable property shall not be accepted as security for any loan.

12. An order granting a loan shall be in Form **B** hereto annexed and shall be signed by the applicant, in token that he understands and agrees to the conditions contained therein. When the sureties, if any, whom the applicant furnishes, give personal security only, the bond to be executed by them shall be in Form **C** hereto annexed. When immoveable property is given as collateral security, the security bond shall be in Form **D** hereto annexed.

13. Interest at the rate of one anna in the rupee (*i.e.*, 6½ per cent.) per annum shall be charged on all loans from the date on which the loan is paid over to the borrower.

With the previous sanction of the Chief Commissioner loans may be made without interest or at a lower rate than that prescribed above. On all overdue instalments of interest, or principal and in-

Page 288.—Substitute the following for Rule 13:—

"13. Interest at the rate of 5 per cent. per annum shall be charged on all loans from the date on which the loan is paid over to borrower. With the previous sanction of the Local Government loans may be made without interest or at a lower rate than that prescribed above. On all overdue instalments of interest, or principal and interest, a fixed rate of compound interest at not less than 6 per cent. per annum shall be charged."

(See Revenue Department Notification No. 438, dated the 10th November 1900.)

XIV.

Page 289.—Substitute the following for Rule 17 :—

“ 17. Every loan, with interest and costs, if any, shall ordinarily be repaid by equal instalments in accordance, as far as may be, with the annexed table (Form E), which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at 5 per cent. per annum for any number of years

from one to ten. But the officer who grants the loan may direct that the loan shall be repaid in any other way consistent with those rules."

(See Revenue Department Notification No. 438, dated the 10th November 1900.)

terest, a penal rate of compound interest not less than 6 per cent. per annum shall be charged.

14. If the officer sanctioning it so directs, a loan may be paid to the borrower by instalments.

15. The Deputy Commissioner, or any officer appointed by him for the purpose, shall be entitled at any time to enter upon and inspect any work which is being carried out by means of a loan made under these rules.

If the work for which the loan was sanctioned is not being duly executed, the Deputy Commissioner may suspend the payment to the borrower of an unpaid instalment of the loan. And he may, with the previous sanction of the Commissioner, direct that the amount of the loan already paid shall be recovered, with interest and costs (if any) either forthwith or in such instalments as he may think fit.

16. The officer who grants a loan shall fix the dates, on which, and the instalments by which, it shall be repaid. The date for payment of the first instalment shall not, without the sanction of the Financial Commissioner, exceed two years from the date of the actual advance of the loan, or, when the loan is advanced in instalments, from the actual advance of the last instalment, and shall be fixed with reference to the time when the improvement will begin to yield a return.

The date of the payment of the last instalment shall not, without the sanction of the Financial Commissioner, exceed 10 years from the date on which the loan, or, if the loan is paid to the borrower by instalments, the last instalment of the loan is paid to the borrower.

17. Every loan, with interest and costs (if any), shall ordinarily be repaid by equal instalments in accordance, as far as may be, with the annexed table (Form E), which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at $6\frac{1}{4}$ per cent. per annum for any number of years from one to ten. But the officer who grants the loan may direct that the loan shall be repaid in any other way consistent with these rules.

18. The Deputy Commissioner may suspend the repayment of any instalment of a loan on proof of failure of crops or other exceptional calamity. When the payment of instalments is suspended under this rule, the date of payment of the last instalment shall be re-adjusted by excluding the period during which the payment has been suspended.

19. The plans and estimates, if any, required by Rule 7 shall be prepared by the applicant for the loan or at his expense. Provided that the Deputy Commissioner may himself cause the plans and esti-

mates to be prepared if the applicant gives security for the payment of the costs ; and, if the loan is granted, the cost may, if the Deputy Commissioner so direct, be added to the amount of the loan and repaid with interest in the manner provided in Rules 16 and 17.

20. The Financial Commissioner will inform Commissioners what amount will be placed at their disposal for loans under the Act for each financial year. Commissioners will divide the sum between the districts of their respective divisions at their discretion, and they will have the power of transferring the sums assigned by them from one district to another. Expenditure in the division must be kept within the amount assigned. If an additional grant be required for the division, it should be at once applied for, by telegram if necessary. The Financial Commissioner will have the power of transfer from one division to another.

21. When any portion of a loan made under these rules is found to be irrecoverable, a special report should be made by the Deputy Commissioner through the Commissioner to the Financial Commissioner. [a] The Financial Commissioner is empowered to write off irrecoverable loans up to any amount without restrictions. [a]

22. The period after the expiration of which the increase in value derived from the improvement may be taken into account in revising the assessment of land revenue on land improved with the aid of a loan granted under these rules shall be as follows :

(a) Where the improvement consists of the reclamation of waste and—

(i) *Land reclaimed for the purpose of planting palms and fruit-bearing trees.*

	Years.
If planted with betelnut or cocoanut palms	15
If planted with any other palm trees, except <i>dhani</i> , or with <i>durian</i> , <i>marian</i> , or spices	10
If planted with fruit-trees of any other kind, except custard-apples, papayas, or plantains	8
If planted with custard-apples, papayas, or <i>dhani</i> palms	5
If planted with plantains	1

(ii) *Land reclaimed for the cultivation of any products other than those mentioned above.*

If covered with large trees exceeding 1 foot in diameter at 3 feet above the ground	6
If covered with small trees not exceeding 1 foot in diameter at 3 feet above the ground	4
If covered with reeds, elephant grass, or bushes	3
If covered with grass	1

(b) Where the improvement consists of the irrigation of land assessed at unirrigated rates—

	Years.
(i) Where the expenditure on the improvement does not exceed Rs. 250	5

XV.

Page 290.—In the foot-note (a-a) for “Financial Department Notification No. 44” *substitute* “Revenue Department Notification No. 309.”

XVI.

Page 291.—Substitute the following for Rule 23 :—

“ 23. The Local Government may, for special reasons, extend the period specified in Rule 22.”

(See Revenue Department Notification No. 438, dated the 10th November 1900.)

XVII.

Page 291.—Substitute the following for foot-note 3 to Form A :—

“(3) The rate of interest will be 5 per cent. per annum, and instalments will be distributed over a number of years. On all overdue instalments of interest, or principal and interest, compound interest at the rate of not less than 6 per cent. per annum as mentioned in Rule 13, will be payable.”

(See Revenue Department Notification No. 438, dated the 10th November 1900.)

	Y
(ii) Where the expenditure on the improvement exceeds Rs. 250, but does not exceed Rs. 500	7
(iii) Where expenditure on the improvement exceeds Rs. 500, but does not exceed Rs. 1,000	10
(iv) Where the expenditure on the improvement exceeds Rs. 1,000, but does not exceed Rs. 2,000	15
(v) Where the expenditure on the improvement exceeds Rs. 2,000	20

23. The Chief Commissioner may for special reasons extend the periods specified in Rule 22.

24. The Financial Commissioner shall prescribe the form of all returns, registers, accounts, and arrangements relating to advances under the Land Improvement Loans Act which are not provided for by these rules or by any other rules that may be made under the said Act.

FORM A.

FORM OF APPLICATION

Name, residence, &c. of applicant	Amount of loan required	Name of security offered.	Nature of proposed improvement	Situation of the land	Applicant's rights in the land.	Proposed dates of repayment.

(Applicant's signature)

- Note.*—(1) The State will advance money to landlords and cultivators for the construction of wells or tanks, the reclamation of waste, or any work by which the value of the land will be permanently increased
- (2) Application for an advance may be made to the thugyi, Township Officer or Subdivisional Officer in the above form.
- (3) The rate of interest will be one anna in the rupee per annum (*i.e.*, 6¼ per cent per annum), and instalments will be distributed over a number of years. On all overdue instalments of interest, or principal and interest compound interest at the rates before mentioned will be payable.
- (4) The personal security of two or more landholders who reside permanently in the same circle with the applicant may be accepted

Particulars to be filled in by Inspecting Officer [Reverse of Form A.]

- (i) Circle and *kwin*, and the field number and area of the land to be improved.

- (ii) Status of applicant, - *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord consents.*
 - (iii) Security—
 - (1) If the land itself, or an interest therein, the value of the land or the nature and value of the interest, as the case may be.
 - (2) If personal, the names and status of the sureties.
 - (3) If property other than the land itself, or an interest therein, the nature of the property, the pre-existing encumbrances (if any) thereon and its value.
 - (iv) The improvement—
 - (1) Its estimated utility and value.
 - (2) Objections, if any, of third parties.
 - (3) Date on which it will begin to yield profit.
 - (v) Repayment—
 - (1) Suitable date for first instalment with reference to (iv) (3).
 - (2) Proposed instalments and period of repayment.
 - (vi) Date or dates on which the loan, or instalments of it, should be received by the applicant.
- Recommendations of Inspecting Officer.

FORM B.

Order granting a loan under the Land Improvement Loans Act, 1883.

1. The sum of Rs. _____ is hereby granted to A B, son of _____ [† with the consent of C D,

† To be inserted when the person to whom the loan is made has no right to make the improvement without the consent of another person.

_____, the record whereof is hereto annexed] as a loan under the Land Improvement Loans Act, 1883, for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*) subject to the following conditions.

2. The conditions referred to are as follows :—

† To be inserted only when the loan is payable in instalments.

(a) That the amount of this loan shall be paid to the aforesaid A B on the production of this order at the treasury of _____ † in the instalments and on the dates specified below :

Dates.	Instalments.
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* When the loan is applied for by a person who has not the right to make the improvement, the person having that right should give in writing the consent required by section 4 of the Act, and the record of his consent should be signed by him and attested by at least two witnesses.

(b) that the amount of this loan, with interest chargeable thereon and costs (if any) incurred in the making thereof, shall be repayable to the person named, and at the place, on the dates, and by the amounts specified below :—

Name.	Place.	Date	Principal	Interest.	Costs (if any)	Total.
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(c) that this loan shall be applied solely to the purpose specified above, and that, if it shall be proved to the satisfaction of the Deputy Commissioner that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, as well as costs (if any), be deemed to at once become due,

These clauses to be used only when needed { (d) that unless (*here enter any conditions as to the periods appointed for completing the work*) has been completed by (*date*), the loan shall be held to have been misapplied,

(e) that for the repayment of the loan, with interest and costs (if any) due on the same, the immoveable property specified in the margin is, in addition to the land for the benefit of which the loan is granted, hypothecated as collateral security to the Government.

Note—All immoveable property hypothecated as collateral security, whether by the borrower himself or by a surety or sureties, should be specified in the margin of this clause of the order granting the loan, and should, as well as the land to be improved, be described as nearly as may be in the manner prescribed in section 21 of the Indian Registration Act, 1877.

(*Signature of Deputy Commissioner*)

I HAVE understood and agreed to the aforesaid terms and conditions.

(*Signature of person to whom the loan is granted.*)

FORM C.

Security Bond to be used when sureties give personal security only.

WHEREAS _____ has on _____ received from the Deputy Commissioner of _____ an order under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs _____ as a loan from the Government for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*), we hereby agree that if the said _____ shall fail to repay any instalment of the said loan, or interest chargeable thereon, or cost (if any) incurred in the making thereof, on the date on which

it may become due, we will be jointly and severally liable to the Government for such sum not exceeding _____ as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D.

Security Bond to be used when immoveable property is given as collateral security.

WHEREAS _____ has on _____ received from the Deputy Commissioner of _____ an order under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. _____ as a loan from the Government for the purpose of (*here describe the work to be carried out*) for the benefit of (*here describe the land to be benefited*), and whereas collateral security for the punctual repayment of the loan according to the terms of the order is demanded from the said _____

* To be used when the borrower alone gives collateral security I* the said (or† _____ and we or† _____) mortgage

† To be used when the borrower and his sureties all give collateral security we _____) mortgage

‡ To be used when the collateral security is given by sureties only to the Government the im-
moveable property mentioned in the schedule below as a collateral security, and agree that if I fail (or the said _____ fails) to repay any instalment of the said loan or interest chargeable thereon, or costs (if any) incurred in the making thereof, on the date on which it may become due, it shall be lawful for the Deputy Commissioner to recover from the said property such sum as may be necessary to make good the amount which in consequence of my (or the said _____ s') default may be due from me (or him).

XVIII.

Page 295.—Substitute the following for Form E:—

FORM E.*—Table of half-yearly payments for recovery of a loan with interest at 5 per cent. per annum.

Amount of loan.	NUMBER OF YEARS FOR COMPLETE REPAYMENT WITH AMOUNT OF EQUAL HALF-YEARLY INSTALMENTS.																				
	One.		Two.		Three.		Four.		Five.		Six.		Seven.		Eight.		Nine.		Ten.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50	25 941358	13'200803	9 077499	6 973158	5 712138	4 874 52	4'276826	3 829949	3 483504	3 207356											
100	51 882716	26 581787	18'154997	13 946315	11 425876	9 748704	8 553652	7 659899	6 697008	6 414713											
200	103'765432	53 163575	36 309094	27 892631	22 851752	19 497497	17'107305	15 310798	13 934016	12 829426											
300	155 648148	79 745363	54'464991	41 838946	34 277628	29 246111	25 660957	22 979607	20 901024	19 244139											
400	207 530864	106 327151	72'610988	55 785262	45 703505	38 994815	34 214610	30 630595	27 868032	25 658851											
500	259 413580	132 908938	90 774985	69 731577	57 120391	48 743518	42 768262	38 200494	34 835040	32 073564											
600	311 296206	159 490726	108 929983	83 677802	68 553257	58 492222	51 7321915	45 950393	41 802048	38 488277											
700	363 179012	186 072514	127 084980	97 624208	79 091133	68 240026	59 875567	53 619292	48 769056	44 902990											
800	415 061728	212 654302	145 239977	111 570521	91 407000	77 989630	68 429220	61 279191	55 736064	51 317793											
900	466 944444	239 236089	163 394974	125 516839	102 832885	87 738333	76 932872	68 939090	62 703072	57 732416											
1,000	518 827160	265 817877	181 549971	139 463153	114 258761	97 487036	85 536524	76 598988	69 670080	64 147128											

(* See Revenue Department Notification No. 438, dated the 10th November 1900.)

FORM E.

Equal half-yearly payment necessary to repay a loan with 11 per cent interest at 6½ per cent for any number of years from one to ten.

Amount of loan	1	2	3	4	5	6	7	8	9	10
Rs										
50	26 172	13 4916	9 2813	7 160412	5 89897	5 0607	4 464108	4 018668	3 67396	3 39975
100	52 344	26 9831	18 5626	14 320823	11 70793	10 12113	8 928216	8 037336	7 34792	6 79949
200	104 688	53 9662	37 1252	28 641646	23 59586	20 2426	17 856432	16 074672	14 69584	13 59898
300	157 032	80 9493	55 6878	42 962469	35 39379	30 3639	26 784648	24 112008	22 04376	20 39847
400	209 376	107 9324	74 2504	57 283292	47 19172	40 4852	35 712864	32 149344	29 39168	27 19796
500	261 720	134 9155	92 8130	71 604115	58 98970	50 6070	44 611080	40 186680	36 73960	33 99750
600	314 064	161 8986	111 3756	85 924938	70 78758	60 7278	53 569296	48 224016	44 08752	40 79694
700	366 408	188 8817	129 9382	100 245761	82 58551	70 8491	62 497512	56 261352	51 43544	47 59643
800	418 752	215 8648	148 5008	114 566584	94 38344	80 9704	71 425728	64 298688	58 78336	54 39592
900	471 096	242 8479	167 0634	128 887407	106 18137	91 0917	80 353944	72 336024	66 13128	61 19541
1,000	523 440	269 8310	185 6260	143 208230	117 97930	101 2130	89 282160	80 373360	73 47920	67 99490

THE AGRICULTURISTS' LOANS ACT No. XII OF 1884.

THE AGRICULTURISTS' LOANS ACT, 1884

Act No. XII of 1884.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 24th July 1884)

An Act to amend and Provide for the extension of the Northern India X of 1879. Takkávi Act, 1879.

WHEREAS it is expedient to amend the Northern India Takkávi Act, 1879, and provide for its extension to any part of British India ; It is hereby enacted as follows :—

- Short title 1. (1) This Act may be called the Agriculturists' Loans Act, 1884, and
- Commencement. (2) It shall come into force on the first day of August 1884.
- Local extent 2. (1) This section and section 3 extend to the whole of British India

(2) The rest of this Act extends in the first instance only to the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the North-Western Provinces and the Punjab, and the Chief Commissioners of Oudh, the Central Provinces, Assam, and Ajmere.

(3) But any other Local Government may, from time to time, by notification in the official Gazette, extend the rest of this Act to the whole or any part of the territories under its administration

3. (1) On and from the day on which this Act comes into force, the Northern India Takkávi Act, 1879, and sections 4 and 5 of the Bombay Revenue Jurisdiction Act, 1880, shall, except as regards the recovery of advances made before this Act comes into force and of the interest thereon, be repealed. X of 1879.
XV of 1880.

(2) All rules made under those Acts shall be deemed to be made under this Act.

4. (1) The Local Government may, from time to time, with the previous sanction of the Governor-General in Council, make rules † as to loans to be made to owners and occupiers of arable land, for the relief of distress, the purchase of seed or cattle, or any other purpose not specified

Power for local Government to make rules.

* Declared in force in Upper Burma by Burma Laws Act, 1895
† See pages 301—6.

in the Land Improvement Loans Act, 1883, but connected with XIX of 1883, agricultural objects.

(2) All such rules shall be published in the local official Gazette.

5. Every loan made in accordance with such rules, all interest (if any) chargeable thereon, and costs (if any) incurred in making or recovering the same shall, when they become due, be recoverable from the person to whom the loan was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land revenue or costs incurred in recovering the same due by the person to whom the loan was made or by his surety

6. When a loan is made under this Act to the members of a village community or to any other persons on such terms that all of them are jointly and severally bound to the Government for the payment of the whole amount payable in respect thereof, and a statement showing the portion of that amount which as among themselves each is bound to contribute is entered upon the order granting the loan and is signed, marked, or sealed by each of them or his agent duly authorized in this behalf and by the officer making the order, that statement shall be conclusive evidence of the portion of that amount which as among themselves each of those persons is bound to contribute.

RULES UNDER THE AGRICULTURISTS' LOANS ACT, XII OF 1884.

XIX.

Page 303.—In line 1 for "*XI of 1884*" substitute "*XII of 1884.*"

Rules under the Agriculturists' Loans Act, XI of 1884.

Financial Department Notification No. 40, dated the 11th November 1898,—*Burma Gazette*, Part I, page 540.

IN exercise of the powers conferred by section 4 of the Agriculturists' Loans Act, 1884 (XII of 1884), and in supersession of the rules published with Financial Department Notification No 5, dated the 10th March 1896, the Lieutenant-Governor of Burma, with the previous sanction of the Governor-General in Council, is pleased to make the following rules regarding loans under the said Act, namely:—

Conditions under which loans may be made.

1. A loan may be made to an agriculturist under these rules, if the following conditions are complied with, that is to say,—

- (a) If the agriculturist has, from causes beyond his control, such as unfavourable weather, floods, droughts, cattle-disease, accidents by fire or water, or any other similar circumstances, lost or been deprived of the benefit in whole or in a large portion of his crops, fruit-trees, dwelling-houses, barns or other store-houses, cattle or farming implements, or any other property primarily necessary for the occupation of an agriculturist.
- (b) If the agriculturist has not sufficient money to enable him to make the necessary outlay for the purchase of seed, cattle or implements of farming, or for the construction of dwelling-houses or other buildings, or for other such purposes not coming within the scope of the Land Improvement Loans Act, 1883.

Applications to be made to, and verified by, Township Officer.

2. Every application for a loan under these rules shall be made to the Township Officer and shall, as far as may be, be verified by him on the spot.

Form and contents of applications

3. (1) Applications for loans under these rules may be either oral or in writing.

- (2) If an application is in writing, it shall state—
 - (a) the residence and occupation of the applicant;
 - (b) the amount of loan required;
 - (c) the purpose for which the loan is required.
 - (d) the conditions which, under Rule 1, render the loan admissible;
 - (e) the number of years within which the applicant proposes to repay the loan, and whether he proposes to do so in six-monthly or yearly instalments:

(f) the situation and area of the land owned or occupied by the applicant, with the number or name of the holding and the name of the *kwin*, and

(g) the security which the applicant offers for repayment.

(3) If an application is oral, the Township Officer shall reduce it to writing, ascertaining and recording the particulars referred to in sub-section (2) of this rule

(4) Two or more agriculturists of any particular village or headmanship may make a joint application for the loans they require under these rules.

4. The Township Officer, after such examination of the applicant or applicants as may be necessary, and such local verification as he may be able to make, shall, if he is satisfied that the application is *bond fide* and the security sufficient, forward the application with his recommendation—

Township Officer to make enquiries and forward applications.

(a) to the Subdivisional Officer, if the loan asked for does not exceed rupees one hundred, and

(b) to the Deputy Commissioner, if the loan exceeds rupees one hundred.

5. (1) The Deputy Commissioner or the Subdivisional Officer, as the case may be, on receipt of the Township Officer's report and after such further inquiry and verification as he may consider necessary, shall either reject the application or make an order sanctioning a loan and fixing the manner of repayment and the security to be taken.

(2) If the loan is granted, the money shall be paid to the applicant by the Township Officer.

6. If the sum which the Deputy Commissioner thinks should be advanced to any one borrower exceeds rupees three hundred, the Deputy Commissioner shall submit the case, with his recommendation, to the Commissioner, who may grant to any one borrower a loan not exceeding rupees five hundred.

Orders of Commissioner necessary in certain cases.

Orders of Financial Commissioner necessary in certain cases

7. If the sum which the Commissioner thinks should be advanced to any one borrower exceeds rupees five hundred, the Commissioner shall report the case for the orders of the Financial Commissioner.

Rate of interest.

8. All loans shall bear interest at the rate of five per cent. per annum.

Provided that the Local Government may, if it thinks fit, grant loans in special cases at a lower rate of interest or free of interest.

XIII (17). *Page 304.*—Add an asterisk to Rule 8 and insert the following footnote:—

“ * A table for calculation of interest on loans from Re. 1 to Rs. 1,000 is given on page 316.”

(Director of Land Records and Agriculture's Circular No. 2 of 1900.)

9. The security on which loans may be made under these rules shall be such as the Deputy Commissioner may, by general or special order, declare to be sufficient ; and in the absence of any such orders to the contrary, the joint security of the applicant or applicants and the thugyi of the village may be accepted, the security of any available immoveable property being taken in addition.

10. Loans may be made repayable up to a period of five years by the Deputy Commissioner or the Subdivisional Officer. If it is deemed expedient to allow a longer period for repayment, the sanction of the Commissioner shall be obtained, but the loan shall not in the meantime be delayed ; one-half shall be paid at once conditional on repayment in five years, the other half being retained pending the Commissioner's orders as to the period of repayment. The Commissioner may sanction a maximum period of ten years for the repayment of any loan made under these rules.

11. (1) Loans shall be repayable to the Township Officer in either half-yearly or yearly instalments at the option of the applicant. The dates fixed for the repayment of instalments shall be the 24th March and the 23rd September.

(2) The amounts of the instalments shall be fixed according to the wishes of the applicant :

Provided that no sum less than rupees five may be repaid as an instalment, except when the final amount outstanding is less than that sum.

12. In default of payment of any instalment on its becoming due, the whole of the amount advanced then remaining unpaid, together with interest, shall become payable and may be at once recovered from the borrower or his sureties.

13. All repayments shall, in the first instance, be applied to the liquidation of debts due on account of interest.

14. In the calculation of interest for a period of less than one month a period of fourteen days may be neglected, anything over that period being considered as one month and interest being calculated accordingly.

15. If at any time it is proved to the satisfaction of the Deputy Commissioner that a loan made under these rules, or any part of it, has been misapplied, he may, after recording the grounds for his decision, proceed to recover forthwith the whole amount of the loan, together with such interest as may be due thereon, and also the costs of recovery.

16. The Financial Commissioner is empowered to write off irrecoverable loans up to any amount without restrictions. The Commissioner is empowered to write off such loans up to a maximum of Rs. 250, principal and interest included, subject in each case to confirmation by the Financial Commissioner.

Instructions under the Agriculturists' Loans Act, 1894.

Financial Commissioner's Circular No. 31 of 1898.

From the Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Burma,—No 57-2L—1, dated the 3rd December 1898.

I AM directed to invite your attention to the revised rules under the Agriculturists' Loans Act, 1884, published in Financial Department Notification No 40, dated the 11th November 1898.

2. The following are the chief points of difference between the new rules and the rules of 1896 previously in force—

- (i) *Rule 2.*—Applications are to be made direct to the Township Officers, who will make a local verification. The submission through the thugyi, as required by old Rule 4, is abolished.
- (ii) *Rule 3.*—Applications may be either oral or in writing, whereas old Rule 2 permitted written applications only. The new rule also states the details which are to be furnished in written applications. For the sake of convenience, a †form for the entry of these particulars will be introduced into the guard-book, and Township Officers should obtain supplies and furnish copies to intending applicants free of charge. An application may not, however, be rejected if made in any other form, provided that it contains the necessary particulars. It must also be borne in mind that applications for loans are exempt‡ from stamp duty.
- (iii) *Rule 3 (4).*—Provision is made for joint applications by members of the same village community. No such provision was contained in the former rules.
- (iv) *Rules 4 and 6.*—The Deputy Commissioner's power of making loans has been raised from Rs. 200 to Rs.

* Added by Revenue Department Notification No. 309, dated the 6th August 1900.

† Revenue
Miscellaneous 72

‡ Clause (12) of Finance and Commerce Department Notification No. 4650, dated the 10th September 1889.

XII (11). *Page 306.*—Add the following new rule after Rule 16:—

17. The Local Government may by general or special order appoint any person to perform for the purposes of these rules the duties of a Township Officer, Subdivisional Officer or Deputy Commissioner.

(Financial Department Notification No. 53, dated the 17th October 1901)

XX.

Page 306.—In the first foot-note for “Revenue Department Notification No. 309” *substitute* “Financial Department Notification No. 44.”

made. Payments of interest made *six months or more* in advance of due date will be shown in red ink, as in the case of principal, against the amount of interest to which they are credited.

6. Ordinarily payments credited to principal should be in whole rupees only unless the instalment or the balance due consists of rupces and annas. In fixing the instalments by which a loan of, *e.g.*, Rs. 25 is repayable it would be better to fix two instalments of Rs. 13 and Rs. 12 respectively than two of Rs. 12-8-0 each. As a rule small loans should be made repayable in one instalment only, unless the applicant objects, and care should always be taken to reduce the number of instalments as much as possible in order to simplify account keeping.

7. The following additional instructions are issued to facilitate the opening of this register for the first time in districts where agricultural advances are outstanding on the 1st April 1902.

The total amount outstanding in each township on that date should be entered in column 4 of the volume for the township; in column 8 should be entered the dates on which the various instalments of which the total outstanding is composed fall due; column 9 should show the total amount of instalments due on each separate date in column 8 and column 10 should show the total amount of interest due on the same dates. Individual accounts which have been already entered in the old register will continue to be kept up in it till all outstandings have been repaid. Repayments of instalments and payments of interest on account of such old advances will also be entered in columns 1 to 3 and 5 to 7 of the new register.

and 7 we find that Rs. 275 principal and Rs. 11-14-8 interest have been recovered, but as it appears from column 12 that Rs. 25 of the former amount represents repayment in part of a sum of Rs. 50 which is not due till 23rd September 1903, the total recoveries of the principal recoverable during the half-year amount to Rs. 250 only. The overdue balance is therefore Rs. 400 — Rs. 250 = Rs. 150. Again as Rs. 25, not due till 23rd September 1903, have already been credited, this sum must be deducted from the total amount of the instalments due on that date, namely, Rs. 150, which is therefore reduced to Rs. 125. A reduction (Rs. 1-4-0) must also be made on the interest payable on that date, consequent on the repayment of Rs. 25 a year before its time. The balances to be carried forward to the next half-year's account will therefore be—

Column 8.				Column 9	Column 10.		
				Rs.	Rs.	A.	P.
Overdue ..	...	...	...	150	8	12	0
24th March 1903	...	...	...	300	15	0	0
23rd September 1903	...	...	...	125	3	12	0

The total of the entries in column 9 (Rs. 575) is the same as the total outstandings carried forward in column 4.

Columns 11, 12 and 13, in conjunction with columns 8 to 10, are intended to show the state of each individual account. Entries will be made in them against the original entry of each loan when repayments are made. Column 11 will show the date of each repayment as entered in column 1 at the time of repayment.

Column 12.—When repayments are made *six months or more* in advance of due date the entry of each amount so paid in advance will be shown in red ink against the instalment to which it is credited. For example, if a person who has borrowed Rs. 100 repayable—Rs. 50 on 23rd September 1902 and Rs. 50 on 23rd September 1903—pays Rs. 75 on 20th September 1902, the amount due on 23rd September 1902 (Rs. 50) is shown against the original entry in *black* ink and the balance (Rs. 25) is shown against the original entry of the instalment due on 23rd September 1903 in *red* ink.

Column 13.—Entries in this column will agree with entries in column 10 only when all instalments are paid in full on due date. If instalments are paid 15 days or more before due date, the amount of interest charged and entered in this column and in column 7 will be less than the amount shown in column 10; if paid subsequent to due date the amount will be larger. In either case interest must be calculated afresh by the Township Officer when payments are

4, i.e., the amount outstanding on 1st April 1902 plus amounts advanced since that date is Rs. 850. The recoveries during the half-year (column 6) amount to Rs. 275; consequently the total amount outstanding on 30th September 1902 is Rs. 850—Rs. 275, or Rs. 575, and this is the amount to be entered in column 4 as the first entry in the next half-year's account.

Columns 6 and 7 should be totalled at the foot of each page, and on the 31st March and the 30th September the totals for the preceding half-year should be struck. These totals are required for the half-yearly statement only and should not be carried on to the account of the next half-year.

N.B.—In order that the total amount recovered may agree with the treasury figures, recoveries credited at treasure-chests after the 25th September (or where, for treasury account purposes, an earlier date is fixed, after that date) should be excluded from the account of that half-year and entered in the account of the next half-year.

Columns 8, 9 and 10.—Instalments are repayable on the 24th March or 23rd September (Rule 11 of the Rules under the Agriculturists Loans Act) and on no account may any other dates be fixed for repayment. Care should, however, be taken to require the repayment of each instalment on the term day next after the harvest from the proceeds of which applicant expects to be able to repay the loan.

Entries in columns 8, 9 and 10 should be made on alternate lines because an instalment is not invariably repaid in one lump sum. There will thus be two lines in columns 11 to 13 in which to note repayments. This does not apply in the case of totals either at the end or at the beginning of each half-year because there will be no corresponding entries in columns 11 to 13.

In columns 9 and 10 the entries against each date in column 8 should be totalled separately at the bottom of each page and on the 31st March and 30th September the half-yearly totals should be struck. For example (see specimen entries in form of register) we find that on the 30th September 1902 the totals are as follows:—

Column 8.		Column 9.	Column 10.
		Rs.	Rs. A. P.
Overdue (on 24th March 1902) ...	...	50.	6 8 0
23rd September 1902 ...	...	350	14 2 8
24th March 1903 ...	...	300	15 0 0
23rd September 1903... ..	...	150	5 0 0

The totals shown against 23rd September 1902 fell due during the half-year ending 30th September, so the total sum for recovery during the half-year is Rs. 50 + Rs. 350 = Rs. 400 principal and Rs. 6-8-0 + Rs. 14-2-8 = Rs. 20-10-8 interest. From columns 6

Instructions for the upkeep of the Register of Agricultural Advances.

(Financial Commissioner's Circular No. 27 of 1901.)

THIS register will be maintained by the Deputy Commissioner only, a separate volume being opened for each township. Subdivisional and Township Officers will not maintain any register at all. Entries of advances issued will be made on receipt of the proceedings in each case from the Township Officer who has paid out the money. Entries of recoveries will be made on receipt from the Township Officer of a copy of the chalan in T. F. No. 1 showing the amount recovered.

2. Columns 1 to 4 and 8 to 10 inclusive will be filled up on the issue of each advance. Columns 1 to 3 and 5 to 7 will be filled up when each recovery is made and columns 11 to 13 against the entry of the original advance will be written up at the same time.

3. After entry of advances made in the register, the proceedings should be returned to the Township Officer responsible for collection. Security bonds must, however, be retained in the custody of the Deputy Commissioner. The Township Officer should note in each proceedings recoveries as made and, on repayment of the advance in full with interest, should enter a certificate to that effect and send the proceedings to the Deputy Commissioner, who will cancel and attach the security bonds and send the proceedings to the record-room.

4. The Township Officer should invariably enter in the chalan showing repayments the office, number and year of the proceedings in which the original advance was made in order to facilitate the upkeep by the Deputy Commissioner's office of columns 11 to 13. He should send a copy of this chalan to the district office on the day of issue.

5. The following instructions should be observed in making entries in the various columns.

Column 3.—When an advance is made jointly to a number of persons, the entry in this column should be abbreviated thus, "Mg. ———— and ———— others, ———— village."

Column 4.—This column should be totalled at the foot of each page, and on the 31st March and 30th September the total for the past half-year should be struck. This is necessary in order to obtain figures for the half-yearly statement. From each half-yearly total in column 4, the half-yearly total of sums repaid (column 6) should be deducted. The difference (*i.e.*, column 4—column 6) will be carried forward as the first entry in column 4 of the next half-year's account. For example (*see* specimen entries in form of register), we find on 30th September 1902 that the total of column

19
cultural advances.

Township.

MEMO.			DATES AND INSTALMENTS FIXED FOR RE-PAYMENT AND INTEREST.						MEMORANDA OF PAYMENT OF INSTALMENTS AND INTEREST.						Remarks.
Interest.			Dates.		Amount of each instalment.		Interest.		Date.	Amount of instalment repaid.		Amount of interest paid.			
7	8	9	10		11	12		13			14				
Rs.	A.	P.	Rs.	A.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	
30th September 1902.															
...	...	...	Overdue ..	50	...	6	8	...	...	...	...	...	...	...
...	...	...	23-9-02 ...	300	...	12	8	...	...	...	...	...	...	...
...	...	...	24-3-03 ...	200	...	5	...	...	...	...	...	...	...	...
...	...	...	24-3-03 ...	100	...	10	...	5-10-02 ..	100	...	10	...	...	...
...	
...	...	...	23-9-03 ...	100	...	2	8	...	...	...	...	...	...	...
...	
...	...	...	23-9-02 ..	50	...	1	10	8	20-9-02	50	...	1	10	8
...	
...	...	...	23-9-03 ..	50	...	2	8	...	...	25	...	...	...	...
...	
6	8	...	...	...	...	...	...	...	...	...	...	...	...	...
3	12	...	...	...	...	...	...	...	...	...	...	...	...	...
1	10	8	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	Overdue ...	50	...	6	8	...	...	...	...	...	...	...
11	14	8	23-9-02 ...	350	...	14	2	8	...	...	...	...	...	...
...	...	...	24-3-03 ...	300	...	15	...	...	...	...	...	...	...	...
...	...	...	23-9-03 ...	†150	...	5	...	...	...	...	...	...	...	...
31st March 1903.															
...	...	...	Overdue ...	150	...	8	12	...	...	...	...	...	...	...
...	...	...	24-3-03 ...	300	...	15	...	...	...	...	...	...	...	...
...	...	...	23-9-03 ...	125	...	3	12	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...
*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	

In advance.

† Rs. 25 re-paid in advance.

REVENUE
Miscellaneous 74

19
Register of Agri

Salin

Date of advance or repayment.	Office and No. of proceedings.	Names and residences of persons receiving or repaying advances	Amount outstanding and advanced.		REPAY	
					No. of chalan.	Principal.
						Rs.	A.
1	2	3	4	5	6	
			Rs.	A.		
					For half-year ending	
1st April 1902...	Advances outstanding		550			
3rd April 1902...	D.C.'s $\frac{16}{XIII}$ 02-03 ...	Maung Byaung and 9 others, Paungse V.	200			
20th May 1902...	S.D.O.'s $\frac{35}{02-03}$...	Maung Dwe, Linzin V	100			
	D.C.'s $\frac{75}{XIII}$ 01-02 ...	Maung Po, Han, Salin Town.			60	50
20th September	D.C.'s $\frac{80}{XIII}$ 01-02 ...	Maung Thet Kalng and one, Kyunyo V.			58	150
"	S.D.O.'s $\frac{35}{02-03}$...	Maung Dwe, Linzin V			106	75
30th September	Total for half-year ending 30th September 1902...		850			275
					For half-year ending	
1st October 1902	Advances outstanding		575			
5th October ...	D.C.'s $\frac{16}{XIII}$ 02-03 ...	Maung Byaung and 9 others, Paungse V.			15	100
	"	" " " "	"	"	"	"

XIII (18). *Pages 306, 307 and 310 to 315.*—Cancel the circulars, forms, &c., appearing on these pages and insert the following:—

Financial Commissioner's Circular No. 27 of 1901.

THE Financial Commissioner directs that the "Register of Agricultural Advances" and the "Half-yearly statement of Agricultural Advances made, recovered, and outstanding" shall respectively be maintained and prepared in the forms attached to this circular with effect from the 1st April 1902. Full instructions for the upkeep of the register and for the preparation of the statement accompany each form and the specimen entries should be carefully studied. These new forms have been devised with the object of reducing the labour now involved in the preparation of the half-yearly statement from the present register. Deputy Commissioners should issue the necessary orders to Township Officers to secure the observance by them of Nos. 1, 3, 4 and 6 of the Instructions for the upkeep of the register which will henceforth be maintained in the district office only.

2. Applications for loans should continue to be made in Form ^{Revenue} ~~Miscellaneous 72~~ and security bonds to be drawn up in Form ^{Revenue} ~~Miscellaneous 73~~. The present "personal ledger" will be discontinued after the recovery of all loans now recorded in it. The new register is both an abstract register and a personal ledger.

3. Financial Commissioner's Circulars Nos. 5 of 1895, 31 of 1898, and 26 of 1899 are hereby cancelled.

300 and the Subdivisional Officer is authorized to make loans not exceeding Rs. 100. The Commissioner may sanction up to Rs. 500.

- (v) *Rule 5 (2)*.—The amount of the loan is to be paid direct to the applicant by the Township Officer in all cases.
- (vi) *Rule 8*.—The Local Government is empowered to grant loans in special cases at rates lower than 5 per cent. per annum or free of interest.
- (vii) *Rule 9*.—This rule makes it clear that any sufficient security may be accepted. Particular attention is drawn to the joint security of the applicant or applicants and the thugyi of the village, but it is pointed out that when this latter security is accepted the security of any available immoveable property should also be taken. A form of bond to be executed by the borrower and his sureties is attached.
- (viii) *Rule 10*.—The Commissioner is now authorized to sanction loans repayable up to a period of 10 years. It will be seen from the wording of the rule that the Deputy Commissioner and Subdivisional Officer can make loans repayable up to a period of five years, but that the full period is a maximum and need not be allowed in every case. Loans should not, however, be made repayable in so short a time as to cause hardship to borrowers.
- (ix) *Rule 11*.—Definite dates have been fixed for the repayment of instalments in each year. The amounts of instalments are to be fixed according to the wishes of the applicant, provided that, except when closing the account, no payment on account of any instalment shall be less than Rs. 5.
- (x) *Rule 13*.—Requiring repayments to be credited to interest in the first instance, *Rule 14*.—dealing with the mode of calculating interest, and *Rule 15*.—permitting the immediate recovery of the full amount of the loan, if the whole or part of it is misapplied,—are new.

3. The revised rules render obsolete the instructions contained

Financial Commissioner's Circular No 15 of 1890.
Financial Commissioner's Circular No. 26 of 1890
Financial Commissioner's Circular No 8 of 1893.
Financial Commissioner's Circular No 27 of 1893.

in the circulars noted in the margin, which are hereby cancelled.

4. All officers granting loans under these rules shall maintain a register of individual advances and recoveries in the form attached. Detailed instructions for its upkeep are given with the register,

Security *Bond for advances under the Agriculturists' Loans Act, 1884.

Exempt from stamp duty by clause 8 (a) of Schedule II of Finance and Commerce Department Notification No 5199S.R., dated the 1st November 1895.

WHEREAS Maung of village, township, district has received from Government a loan of Rs. for the purpose of repayable with interest at 5 per cent. per annum to the Township Officer Township in the following instalments:—

Instalment	DATE		AMOUNT		
	English.	Burmese.	Principal		Interest
			Rs	A P	Rs	A P.
First	.	.			
Second			
Third			
Fourth			
Fifth			
Sixth			
Seventh			
Eighth	..	.			
Ninth			
Tenth			

We do hereby jointly and severally bind ourselves and our respective heirs, executors, and administrators to the Secretary of State for India in Council to repay the said loan with interest punctually in the instalments and on the days above specified and as further security for the due payment of such instalments we do hereby mortgage to the said Secretary of State for India in Council the property of the description and value specified and detailed in the schedule hereto attached, over which the said Secretary of State for India in Council shall have an immediate right of sale if the said instalments or any of them or any part thereof be not punctually paid; and we do hereby declare that we are entitled to mortgage the said property and that it is free from encumbrance of every description. In witness whereof we have set our hands this day of 189 .

Signed in the presence of

(Schedule aforesaid.)

Borrower.
Sureties.

*Form Revenue
Miscellaneous 73

* To be entered when property is pledged
Note.—Exempt from registration by clause (m) of section 17 of the *Indian Registration Act, 1877.*

HALF-YEARLY STATEMENT OF AGRICULTURAL ADVANCES MADE, RECOVERED AND OUTSTANDING ON

THE 31st March
30th September 19 .

(Financial Commissioner's Circular No. 27 of 1901).

INSTRUCTIONS.

1. This statement will be prepared by the *Akunwun* from the Register of Agricultural Advances for the half-years ending 31st March and 30th September and, after being checked by the Treasury Officer, will be submitted to the Commissioner of the Division half-yearly before the 15th day of April and of October. The Commissioner will forward each district statement in original to the Financial Commissioner before the 25th of each of these months.

2. The figures for the various columns are obtained as follows:—

Column 2 = First entry of the half-year's account in column 4 of the register, *i.e.*, = column 9 of previous statement.

Column 3 = Total at end of half-year in column 4 of the register.

Column 4 = Column 3—column 2 of the statement.

Column 5 = First entry (against "overdue" in column 8 of the register) of the half-year's account in column 9 of the register.

Column 6 = Total of instalments falling due on the term day (*i.e.*, 24th March or 23rd September) immediately preceding the close of the half-year, shown in column 9 of the register against that date in column 8; *e.g.*, in the statement for the half-year ending 30th September 1902 the principal "fallen due in the half-year" is the total amount shown in column 9 of the register against the date 23rd September 1902 in column 8.

Column 7 = Columns 5 + 6 of statement.

Column 8 = Total of column 6 of register at the close of the half-year.

Column 9 = Column 3—column 8 of statement

Column 10 = First entry (against "overdue" in column 8) of the next succeeding half-year's account in column 9 of the register.

Column 11 = First entry (against "overdue" in column 8) of the half-year's account in column 10 of the register, *i.e.*, = column 15 of previous statement

Column 12 = Total of interest falling due on the term day (*i.e.*, 24th March or 23rd September) immediately preceding the close of the half-year, shown in column 10 of the register against that date in column 8, *e.g.*, in the statement for the half-year ending 30th September, the interest "fallen due in the half-year" is the total amount shown in column 10 of the register against the date 23rd September 1902 in column 8.

Column 13 = Columns 11 + 12 of the statement.

Column 14 = Total of column 7 of the register at the close of the half-year.

Column 15 = First entry (against "overdue" in column 8) of the next succeeding half-year's account in column 10 of the register.

Column 16 should contain a note of the amounts of principal and interest paid *six months or more* before due date.

Half-yearly Statement of Agricultural advances made,

Township.	PRINCIPAL.						
	Opening balance outstanding.	Total amount outstanding and advanced during the half-year.	Amount advanced during half-year (column 3—column 2).	Overdue from last half-year.	Fallen due in the half-year.	Total recoverable in the half-year (columns 5 + 6).	Total recovered in the half-year.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Saini	550	850	300	50	350	400	*273
Total for district ...							

I CERTIFY that the entries in columns 4, 8 and 14 have been checked and agree with the treasury figures.

Date _____

Treasury Officer,

DISTRICT.

recovered and outstanding on the 30th September 1902.

Closing balance out- standing (column 3— column 8).	INTEREST.						Remarks. (Note of advance pay- ment).
	Balance overdue.	Overdue from last half- year.	Fallen due in the half- year.	Total recoverable in the half-year (columns 11 + 12).	Total recovered in the half-year.	Balance overdue.	
9	10	11	12	13	14	15	16
Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
575	150	6 8 0	14 2 8	70 10 8	11 14 8	8 12 0	* Rs. 25 principal paid in advance.

FORWARDED to the Commissioner,

FORWARDED to the Financial Commissioner,

Division.

Signature.

Deputy Commissioner,

Commissioner,

Date

District.

Date

Division.

Instructions for the Maintenance of the Register of Agricultural Advances.

A SEPARATE page shall be given to each loan to each borrower.

2. The column in the margin showing the date and amount of the loan and the dates fixed for repayment, with the amounts of principal and interest, must be filled in at the time of making the loan.

3. Interest should be calculated as follows, *e.g.*, a loan of Rs. 200 is made on 24th March 1895, repayable in four half-yearly instalments of Rs. 50 each.

The amount due on 23rd September 1895 will be Rs. 50 principal + interest at 5 per cent. for six months on Rs. 200 = Rs. 50 + Rs. 5 = Rs. 55.

The amount due on 24th March 1896 will be Rs. 50 principal + interest at 5 per cent. for six months on Rs. 150 = Rs. 50 + Rs. 3-12-0 = Rs. 53-12-0.

The amount due on 23rd September 1896 will be Rs. 50 + interest at 5 per cent. for six months on Rs. 100 = Rs. 50 + Rs. 2-8-0 = Rs. 52-8-0.

The amount due on 24th March 1897 will be Rs. 50 + interest at 5 per cent. for six months on Rs. 50 = Rs. 50 + Rs. 1-4-0 = Rs. 51-4-0, by which time the loan will have become fully liquidated.

4. The columns 1 to 14 will be written up on the date of each repayment and also on the 31st March and 30th September in each year until the loan has been all repaid.

5. The overdue balance shown in columns 2 and 3 will be the amounts given in columns 11 and 12 as overdue on the date when the last preceding entry was made.

6. Column 4 will show the number of months which have lapsed since the last preceding entry was made. A period of 15 days or more shall be reckoned as one month, periods of less than 15 days being omitted.

7. Each instalment of principal and interest, as shown in the marginal column, will be entered in columns 6 and 7 against the date next following the day on which the instalment has fallen due.

8. Column 11 will equal the total of column 2 and 6 less column 9. Column 12 will equal the total of columns 3, 5, and 7 less column 10.

9. The figures in column 13 will be obtained by deducting the total payments shown in column 9 from the amount of the original loan.

Instructions for the preparation of the half-yearly returns.

Financial Commissioner's Circular No. 5 of 1895.

From H. THOMPSON, Esq, Secretary to the Financial Commissioner, Burma, to all Commissioners in Burma (copies to Deputy Commissioners),—No. 747-3A.—2, dated the 22nd March 1895.

IN supersession of the orders contained in this office Circulars Nos. 10 and 25 of 1893, the Financial Commissioner directs that the half-yearly return of agricultural advances bearing interest at $6\frac{1}{4}$ per cent. per annum* shall be prepared and submitted to this office in the accompanying form.† In this revised form additional columns have been inserted with the object of separating the amounts which are actually due during the half-year from the amounts which are outstanding, but not yet due. Certificates for the signature of the *Akunwun* and Treasury Officer had been added to the form as it has been found that, from want of check and verification, discrepancies are continually noticed in the returns submitted to this office by Deputy Commissioners and those received from the Comptroller.

2. The returns should be submitted by Commissioners complete for their respective divisions, so as to reach this office within a month after the period to which the return relates, *i.e.*, the return for the half-year ending 30th September should be forwarded so as to reach this office (through the Director of Land Records and Agriculture) on or before the 1st November following, and that for the half-year ending 31st March on or before the 1st May next following.

3. Deputy Commissioners should have their loan accounts verified and the certificate at the foot of the statement signed by the Treasury Officer before despatch to the Commissioner, and the interest due on loans, made up for each half-year ending 30th September and the 31st March respectively in each year should be entered in the statement.

4. Variations between the revenue accounts, which are made up for the calendar period, and the treasury figures which (except in the case of the month of March, when it is made up to the 31st) are made up to the 25th of each month, should be explained.

* * * *

* Now reduced to 5 per cent, *vide* Financial Department Notification No 40, dated the 11th November 1898, rule 8, page 304.

† Amended form as prescribed in Financial Commissioner's Circular No. 26 of 1899

Statement* of Agricultural advances made, recovered, and outstanding in the..... District
Division, for the half-
year ending ^{31st Mar, n} 190
_{30th September}

Division.	District.	PRINCIPAL.							INTEREST.						
		Opening balance outstanding.	Advanced during the half-year.	Total outstanding (columns 3 + 4).	Overdue from last half-year.	Fallen due during the half-year.	Total recoverable during the half-year (columns 6 + 7).	Recovered in the half-year.	Closing balance outstanding (columns 5-9).	Balance over due (columns 8-9).	Overdue from last half-year.	Fallen due in the half-year.	Total recoverable in the half-year (columns 12 + 13).	Recovered in the half-year.	Balance over due (columns 14-15).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Omit fractions of a rupee. Anything more than 8 annas to count as one rupee.
Post column 4 from the margin of all new pages of the register † opened during the half-year; column 7 from column 6 of the register; column 9 from column 9 of the register; column 13 from columns 5 and 7 of the register; column 15 from column 10 of the register.
N.B.—“Outstanding” principal includes both all principal already due and also all money advanced of which the instalments are not yet due.

I certify that columns 3, 6, and 12 of the above statement agree with columns 10, 11, and 16 respectively of the statement for the previous half-year, and that columns 4, 9, and 15 have been correctly extracted from the register of advances (Financial Commissioner's Circular No. 31 of 1898).
I certify that the entries in columns 4, 9, and 15 of the above statement have been checked and agree with the figures in the treasury books.

Date.
Akanwun
Treasury Officer.
Deputy Commissioner.
Commissioner.

* Substituted by Financial Commissioner's Circular No. 26 of 1899.
† For form and register see Financial Commissioner's Circular No. 31 of 1898, pages 306-12.

Land Records and Agriculture Circular No. 2 of 1900.

From A. GAITSKELL, Esq., Director of Land Records and Agriculture, Burma, to all Commissioners and Deputy Commissioners in Upper and Lower Burma,—No. 102-1B.—15, dated the 5th March 1900.

I HAVE the honour to forward a table to facilitate the calculation of interest at 5 per cent. per annum in accordance with the rules laid down in Financial Commissioner's Circular No. 31, dated the 3rd December 1898.

Table of Interest on Agricultural Loans.
 ထပ်သာထုပ်ပိုင်းရန်ကိတ်ကုတ်ပေး၍လည်ငွေအထိုးသင့်ကိုထောင်ပြထည့်စကား။

INTEREST AT FIVE PER CENT. PER ANNUM. ငွေသဝပ်ထပ်ထွင်အထိုး ရှိနှုန်း။

Principal. ငွေရင်း	INTEREST AT FIVE PER CENT. PER ANNUM. ငွေသဝပ်ထပ်ထွင်အထိုး ရှိနှုန်း။											
	For one month. ၀၀၀ ထွက်။	For two months. ၂၀၀ ထွက်။	For three months. ၃၀၀ ထွက်။	For four months. ၄၀၀ ထွက်။	For five months. ၅၀၀ ထွက်။	For six months. ၆၀၀ ထွက်။	For seven months. ၇၀၀ ထွက်။	For eight months. ၈၀၀ ထွက်။	For nine months. ၉၀၀ ထွက်။	For ten months. ၁၀၀၀ ထွက်။	For eleven months. ၁၁၀၀ ထွက်။	For one year. ၁၂၀၀ ထွက်။
Rs. 1	0 0 1	0 0 2	0 0 2	0 0 3	0 0 4	0 0 5	0 0 6	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10
2	0 0 2	0 0 3	0 0 5	0 0 6	0 0 8	0 0 10	0 0 11	0 0 11	0 0 12	0 0 14	0 0 16	0 0 17
3	0 0 3	0 0 5	0 0 7	0 0 10	0 0 12	0 0 15	0 0 17	0 0 17	0 0 19	0 0 22	0 0 25	0 0 25
4	0 0 4	0 0 6	0 0 10	0 0 14	0 0 18	0 0 22	0 0 25	0 0 25	0 0 28	0 0 32	0 0 37	0 0 37
5	0 0 5	0 0 8	0 0 12	0 0 17	0 0 22	0 0 27	0 0 31	0 0 31	0 0 35	0 0 40	0 0 46	0 0 46
6	0 0 6	0 0 10	0 0 15	0 0 20	0 0 26	0 0 32	0 0 36	0 0 36	0 0 41	0 0 47	0 0 54	0 0 54
7	0 0 7	0 0 11	0 0 17	0 0 22	0 0 29	0 0 36	0 0 40	0 0 40	0 0 45	0 0 52	0 0 60	0 0 60
8	0 0 8	0 0 12	0 0 18	0 0 24	0 0 31	0 0 39	0 0 43	0 0 43	0 0 49	0 0 57	0 0 66	0 0 66
9	0 0 9	0 0 13	0 0 19	0 0 26	0 0 33	0 0 42	0 0 46	0 0 46	0 0 52	0 0 61	0 0 71	0 0 71
10	0 0 10	0 0 14	0 0 20	0 0 28	0 0 36	0 0 45	0 0 49	0 0 49	0 0 56	0 0 65	0 0 76	0 0 76
20	0 1 4	0 2 8	0 4 0	0 5 4	0 6 8	0 8 0	0 9 4	0 10 8	0 12 0	0 13 4	0 14 8	0 16 0
30	0 2 8	0 4 9	0 6 9	0 8 0	0 10 0	0 12 0	0 14 0	0 15 0	0 16 0	0 17 0	0 18 0	0 19 0
40	0 3 8	0 5 8	0 8 0	0 10 8	0 13 4	0 16 0	0 18 0	0 19 0	0 20 0	0 21 0	0 22 0	0 23 0
50	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
60	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
70	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
80	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
90	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
100	0 4 0	0 6 8	0 10 0	0 13 4	0 16 0	0 18 0	0 20 0	0 21 0	0 22 0	0 23 0	0 24 0	0 25 0
1200	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
2000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
3000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
4000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
5000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
6000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
7000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
8000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
9000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4
1,0000	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4	0 13 4

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