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Administrative Accounts.

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Administrative Accounts—cont.

REVIEW OF THE ADMINISTRATIVE ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OF THE MADRAS PROVINCE FOR THE YEAR 1946–47.

Irrigation, Navigation, Embankment and Drainage works for which capital and revenue accounts are kept are classified into—

(1) A. Irrigation Works, and

(2) B. Navigation, Embankment and Drainage Works. Each of these is subdivided into productive and unproductive works.

Every Irrigation, Navigation, Embankment or Drainage Work, for which a capital account is kept is classed as productive if the net revenue anticipated therefrom at the end of ten years from the date of closing of the construction estimate is likely to pay the annual interest charges on the capital invested (including direct and indirect charges and all arrears of simple interest). If a work is not expected to yield such a return, it is classed as unproductive.

2. For the above mentioned purpose, interest is calculated, at 4½ per cent for works sanctioned before 1st April 1937, at 4 per cent for those sanctioned between 1st April 1937 and 31st March 1941, at 5 per cent for those sanctioned between 1st April 1941 and 31st March 1946 and at 4 per cent for those sanctioned on or after 1st April 1946.

3. The following table summarizes the results of irrigation, etc., works during the year 1946–47 as compared with those of the previous year 1945–46 :—

Classification of works.	Total capital invested (direct and indirect and all arrears of simple interest) to end of		Gross receipts (direct and indirect) during	
	1945–46.	1946–47.	1945–46.	1946–47.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
A. Irrigation Works—				
1. Productive	19,64,40,175	19,95,45,871	1,74,60,777	1,97,68,393
2. Unproductive	10,72,29,713	11,44,17,773	11,43,288	12,87,505
B. Navigation Works—				
2. Unproductive	3,84,95,401	3,94,82,664	1,38,097	1,47,193

Classification of works.	Working expenses (direct and indirect) during		Net revenue during	
	1945–46.	1946–47.	1945–46.	1946–47.
	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.
A. Irrigation Works—				
1. Productive	66,58,712	73,38,240	1,08,02,065	1,24,30,153
2. Unproductive	8,02,592	9,10,002	3,40,696	3,77,503
B. Navigation, etc., Works—				
2. Unproductive	5,12,413	7,36,416	— 3,74,316	— 5,89,223

Classification of works.	Percentage on capital invested. 1945–46. (10)	1946–47. (11)
	RS.	RS.
A. Irrigation Works—		
1. Productive	5·50	6·23
2. Unproductive	0·33	0·33
B. Navigation, etc., Works—		
2. Unproductive	— 0·97	— 1·49

NOTE.—The difference between the figures for 1945–46 against A. Irrigation Works (1) Productive and (2) Unproductive shown in the table and the corresponding figures entered in the last year's review is due to the transfer of the Chicacole Minor Rivers System from the 'unproductive' to the 'productive' class during 1946–47.

A. IRRIGATION WORKS.

(i) *Productive Works.*

4. The number of productive works in the Province was 25 as against 24 in the preceding year due to the reclassification of Chicacole Minor Rivers System from "Unproductive" to "Productive." Of these items 1 to 23 of Account No. 1 (General Abstract) continue to be in operation. Though the construction estimate of the Cauvery-Mettur Project (item 24) was closed on 30th September 1934, the completion report has not yet been approved by Government. The Kattalai Scheme (item 25) is in progress, but the completed sections of the same are yielding revenue.

5. As compared with the previous year, there was an increase of 23·08 lakhs in the revenue inclusive of that relating to Chicacole Minor Rivers System transferred from the unproductive class. The increase was appreciable in—

(1) Godavari Delta (13·63 lakhs).
(2) Pennar River Canals (1·23 lakhs).
(3) Poiney Anicut (0·50 lakh).
(4) Periyar System (0·28 lakh).
(5) Krishna Delta (5·66 lakhs).
(6) Krishna East Bank Canal Extension Scheme (0·59 lakh).
(7) Polavaram Island Project (0·58 lakh).

There was a decrease of 0·52 lakh in Cauvery-Mettur Project which is explained by the Revenue Authorities as due to the exclusion of the area irrigated by Vadavar above Mooverkottai regulator from fasli 1356, as it does not form part of the Cauvery-Mettur Project.

6. The working expenses of the year inclusive of an expenditure of 0·69 lakh on Chicacole Minor Rivers System transferred from the unproductive class showed a net increase of 6·80 lakhs made up of an increase of 9·3 lakhs on 14 systems and a decrease of 2·51 on 11 (eleven) systems. The reasons for the more important variations are furnished below :—

Cauvery Delta System—1·39 *lakhs.*—The increase was due to the execution of certain drainage improvements, urgent works and special repairs to masonry works.

Pennar River Canals—1·66 *lakhs.*—Completion of certain minor works and payment of dearness allowance, etc., to Works-charged establishment contributed to the increase under maintenance charges.

Krishna Delta System—4·27 *lakhs.*—The increase was due to carrying out of improvements to Peddalanka Drain and special repairs to anicut, Vijayawada wharf and Ellore canal.

Cauvery-Mettur Project—0·81 *lakh.*—The increase was due to shoal clearance, special repairs to aqueduct, widening narrow sections of the banks, rebuilding fallen revetments, etc.

7. The systems bearing Nos. 1—22 in Account No. 1 (General abstract) have been in operation for over thirteen years since the date of closure of the construction estimates. Of these items 1, 3 to 7, 9 to 11, 13, 17, 18 and 20 to 22 satisfy the test of productivity, referred to in paragraphs 1 and 2 above. Items 2, 12, 15, 16 and 19 have failed to do so during a portion of the triennium ending 1946–47 but their retention in the productive category is permissible with reference to rule 9 (*b*) of Appendix 1 to Madras Account Code, Volume III. Items 8 and 14 have failed to satisfy the test of productivity but they are retained in the productive category under the orders of Government.

(ii) *Unproductive.*

8. The number of unproductive works in the Province was 33 in the preceding year. One new work was sanctioned in the year, viz., Romperu Drains Scheme. Chicacole Minor Rivers System was however transferred from the unproductive to the productive category.

9. The Revenue receipts during the year, as compared with the previous year excluding Chicacole Minor Rivers System, showed a net increase of 1·44 lakhs and it was appreciable in Kurnool-Cuddapah Canal, Palar Anicut and Sagileru Systems. In the case of Mopad and Toludur (Willingdon) Reservoirs there was a drop in the revenue receipts due to insufficient rainfall during the cultivation season.

10. The working expenses exceeded those in the preceding year by 1·08 lakhs, made up of an increase of 1·25 lakhs on 23 systems and a decrease of 0·17 lakh on 6 systems. The variation was marked in the case of Kurnool-Cuddapah Canal, viz., an increase of 0·53 lakh due to payment of dearness allowance to Works-charged establishment and repairs to the system for raising short-term crops.

11. Item 28, Basavanna Channel, has satisfied the test of productivity in two successive years during the triennium ending 1946–47 and the question of its transfer from the unproductive to the productive class may be considered, if it continues to do so in the following year.

B. NAVIGATION, ETC., WORKS.

12. As in the preceding years, there were two works of this category and both of them were classed as unproductive. There

was a small increase of 0·09 lakh in the revenue receipts and appreciable rise in the working expenses to the extent of 2·24 lakhs, as compared with the previous year of which 2·14 lakhs was in respect of Buckingham Canal Scheme. The increase in the expenditure was due to the grant of interim relief and bonus to Works-charged Establishment and execution of certain urgent works and silt clearance in the canals.

13. The average yearly working expenses in respect of Buckingham Canal exceeded 6 lakhs during the triennium ending 1946–47 as against a revenue of 1·4 lakhs. The question of increasing the revenue and reducing the working expenses of the project is under examination by Government—Vide Government Public Works Department Memorandum No. 49810/44-3, dated 31st December 1945, and final orders are still awaited.

S. SRINIVASAN,
Accountant-General.

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47.

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47.

Name of project.	Estimated cost of construction. Direct charges.	Indirect charges.	Total.	Date of closure of construction estimate or in the case of works under construction date of sanction.	Capital outlay inclusive of indirect charges during 1946–47. Direct charges.	Indirect charges.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.		RS.	RS.	RS.
Works for which both Capital and Revenue Accounts are kept.							
A. Irrigation Works.							
(1) Productive Works.							
1 Cauvery delta system	90,16,980	2,79,372	92,96,352	31st March 1889	16,018	125	16,143
2 Srivaikuntam anicut system	16,67,459	1,07,604	17,75,063	Do.	..	..	..
3 Godavari delta system	2,37,82,101	21,53,876	2,59,35,977	31st March 1890	9,56,985	7,958	9,64,943
4 Mehamattur anicut system	85,091	2,093	87,184	March 1891	..	..	..
5 Thadapalli channel..	1,66,383	11,063	1,77,446	1893	..	..	..
6 Kalingarayan channel	1,75,980	4,506	1,80,486	Do.	..	..	..
7 Vriddhachalam anicut system	1,04,144	4,060	1,08,204	31st March 1893	..	..	..
8 Chembarambakkam tank	6,51,348	1,12,795	7,64,143	Do.	..	..	..
9 Marudur anicut system	58,721	1,401	60,122	1893	..	..	..
10 Pennar river canals system	60,62,465	10,18,979	70,81,444	31st March 1894	7,931	66	7,997
11 Arkenkota channel	1,40,769	3,676	1,44,445	Do.	..	..	..
12 Tirukkoyilur anicut system	3,89,189	10,001	3,99,190	31st March 1895	..	..	..
3 Shatiatope anicut system	10,29,886	59,675	10,89,561	Do.	..	..	..
14 Cheyyar anicut system	5,24,798	15,201	5,39,999	31st March 1896	..	..	..
15 Cumbum tank	83,985	2,388	86,373	Do.	..	..	..
16 Poiney anicut system	2,95,106	8,812	3,03,918	1897	..	..	..
17 Periyar system	1,04,64,627	3,71,027	1,08,35,654	31st March 1897	..	..	..
18 Krishna delta system	2,23,95,088	13,15,475	2,37,10,563	31st March 1898	1,29,126	1,011	1,30,127
19 Nandiyar channel system	63,231	2,484	65,715	1899	..	..	..
20 Chicacole minor rivers system	2,78,196	11,030	2,89,226	31st March 1900	..	..	..
21 Lower Coleroon anicut system	29,13,423	88,246	30,01,669	30th June 1903	..	..	..
22 Krishna East Bank Canal extension scheme ..	57,49,382	1,07,793	58,57,175	31st October 1913	2,654	21	2,675
23 Polavaram island project	16,85,285	27,591	17,12,876	28th February 1934	548	4	552
24 Cauvery-Mettur project	6,94,03,799	11,67,332	7,05,71,131	15th June 1929	99,526	1,768	1,01,294
25 Kattalai scheme	44,33,208	91,524	45,24,732	1st December 1926	..	..	..
Total, A. Irrigation—(1) Productive works ..	16,16,20,644	69,78,004	16,85,98,648		12,12,788	10,953	12,23,741
(2) Unproductive Works.							
1 Kurnool-Cuddapah canal	2,33,37,788	73,634	2,34,11,422	Not known	5,512	31	5,543
2 Barur tank	4,28,228	23,809	4,52,037	31st March 1891	..	..	..
3 Vallur anicut	74,366	1,916	76,282	31st March 1893	..	..	..
4 Madras water-supply and irrigation system ..	16,28,864	2,40,054	18,68,918	1893	..	..	..
5 Pelandorai anicut system	6,43,302	48,772	6,92,074	Do.	..	..	..
6 Palar anicut system	23,71,791	1,17,484	24,89,275	31st March 1896	..	..	..
7 Muniyeru system	5,79,336	30,265	6,09,601	1901–02	..	..	..
8 Dondapad tank	1,24,786	15,218	1,40,004	31st March 1903	..	..	..
9 Yerur tank	61,741	1,612	63,353	31st March 1907	..	..	..
10 Sagileru system	4,47,108	17,619	4,64,727	Do.	..	..	..
11 Atmakur tank	1,16,859	14,284	1,31,143	31st August 1907	2,352	22	2,874

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47—*cont.*

Name of project.	Estimated cost of construction. Direct charges.	Indirect charges.	Total.	Date of closure of construction estimate or in the case of works under construction date of sanction.	Capital outlay inclusive of indirect charges during 1946-47. Direct charges.	Indirect charges.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.		RS.	RS.	RS.
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*cont.*							
A. Irrigation Works—cont.							
(2) Unproductive Works—*cont*							
12 Jangamaheswarapuram tank	61,253	10,411	71,664	31st March 1908	..	..	..
13 Anamasamudram-Beraperu tank	71,687	1,886	73,573	31st March 1910	..	..	..
14 Hajipuram tank	2,78,774	33,109	3,11,883	31st March 1911	..	..	..
15 Ponnalur tank	1,92,975	25,674	2,18,649	Do.	..	..	..
16 Markapur tank	1,24,481	4,859	1,29,340	Do.	..	..	..
17 Nagavalli river system	17,57,829	44,658	18,02,487	31st December 1913 ..	2,717	23	2,740
18 Venkatapuram tank	3,72,250	12,671	3,84,921	31st March 1918	..	..	..
19 Bhavanasi tank	2,54,395	11,096	2,65,491	31st March 1919	..	..	..
20 Yellanur tank	2,39,192	30,515	2,69,707	Do.	..	..	..
21 Panjapatti reservoir	3,27,781	11,495	3,39,276	30th June 1919	..	..	..
22 Siddapur tank	7,91,038	13,448	8,04,486	31st October 1919	..	..	..
23 Nagavaram anicut and supply channel	1,07,295	2,595	1,09,890	31st December 1919 ..	..	..	..
Mopad reservoir system	23,23,201	97,429	24,20,630	30th April 1921	623	5	628
25 Kanniyampalayam anicut	1,07,221	3,853	1,11,074	31st March 1922	..	..	..
26 Toludur reservoir system	23,71,023	2,51,758	26,22,781	31st October 1925	..	..	..
27 Thippayapalem project	5,71,674	22,226	5,93,900	4th February 1924	..	..	..
28 Basavannah channel	5,85,523	6,577	5,92,100	19th December 1924 ..	..	..	..
29 Duvvaleru project	1,50,620	1,455	1,52,075	7th September 1936	..	..	..
30 Uduthorahalla scheme	2,08,373	2,715	2,11,088	....	4,300	31	4,331
31 Mahadevapuram tank	1,10,342	2,147	1,12,489	....	..	..	..
32 Tungabhadra project	9,39,69,948	14,09,510	9,53,79,458	....	52,40,060	54,715	52,94,775
33 Romperu drains	1,04,70,415	1,01,200	1,05,71,615	....	2,59,967	2,344	2,62,311
Total, A. Irrigation—(2) Unproductive Works ..	14,52,61,459	26,85,954	14,79,47,413		55,16,031	57,171	55,73,202
Total A. Irrigation Works ..	30,68,82,103	96,63,958	31,65,46,061		67,28,819	68,124	67,96,943
B. Navigation, Embankment and Drainage Works.							
(2) Unproductive Works.							
1 Vedaranniyam canal	1,32,699	3,733	1,36,432	31st March 1893	..	..	..
2 Buckingham canal	91,50,688	4,93,812	96,44,500	March 1897	— 16,328	— 137	— 16,465
Total, (2) Unproductive Works ..	92,83,387	4,97,545	97,80,932		— 16,328	— 137	— 16,465
Total, B. Navigation, etc., Works ..	92,83,387	4,97,545	97,80,932		— 16,328	— 137	— 16,465
Total, Construction of Irrigation, etc., Works ..	31,61,65,490	1,01,61,503	32,63,26,993		67,12,491	67,987	67,80,478

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47—*cont.*

Name of project.	Capital outlay inclusive of indirect charges to end of 1946–47. Direct charges.	Indirect charges.	Total.	Accumulated arrears of simple interest to end of the year.	Total capital invested to end of the year [columns (11) + (12)].	Gross Receipts during the year 1946–47. Direct receipts.	Portion of land revenue due to works, etc.	Total.	Working Expenses and Maintenance during 1946–47 inclusive of indirect charges. Direct charges.	Indirect charges.	Total.
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Works for which both Capital and Revenue Accounts are kept—*cont.*											
A. Irrigation Works—cont.											
(1) Productive Works—*cont.*											
1 Cauvery delta system.	84,43,900	2,73,174	87,17,074	..	87,17,074	16,02,408	49,083	16,51,491	5,61,052	3,441	5,64,493
2 Srivaikuntam anicut system.	16,67,459	1,07,604	17,75,063	..	17,75,063	1,86,029	1,490	1,87,519	87,962	514	88,476
3 Godavari delta system.	1,98,66,635	20,95,320	2,19,61,955	..	2,19,61,955	59,40,387	2,30,733	61,71,120	21,54,906	14,420	21,69,326
4 Mehamattur anicut system.	85,091	2,093	87,184	..	87,184	25,571	196	25,767	12,218	81	12,299
5 Thadapalli channel.	1,66,383	11,063	1,77,446	..	1,77,446	1,02,468	2,929	1,05,397	28,962	164	29,126
6 Kalingarayan channel.	1,75,980	4,506	1,80,486	..	1,80,486	52,559	483	53,042	19,151	116	19,267
7 Vriddhachalam anicut system.	1,04,144	4,060	1,08,204	..	1,08,204	38,659	339	38,998	18,395	120	18,515
8 Chembarambakkam tank.	6,51,348	1,12,795	7,64,143	..	7,64,143	44,436	957	45,393	12,966	82	13,048
9 Marudur anicut system.	58,721	1,401	60,122	..	60,122	1,05,159	279	1,05,438	16,098	64	16,162
10 Pennar river canals system.	60,52,847	10,17,874	70,70,721	..	70,70,721	6,87,681	73,367	7,61,048	3,42,958	2,452	3,45,410
11 Arkenkota channel.	1,40,769	3,676	1,44,445	..	1,44,445	31,397	428	31,825	10,510	64	10,574
12 Tirukkoyilur anicut system.	3,89,189	10,001	3,99,190	..	3,99,190	78,235	3,369	81,604	61,222	423	61,645
13 Shatiatope anicut system.	10,29,886	59,675	10,89,561	..	10,89,561	1,52,558	17,031	1,69,589	68,573	430	69,003
14 Cheyyar anicut system.	5,24,798	15,201	5,39,999	74,782	6,14,781	77,950	4,735	82,685	70,735	476	71,211
15 Cumbum tank ..	83,985	2,388	86,373	..	86,373	12,935	472	13,407	4,121	18	4,139
16 Poiney anicut system.	2,95,106	8,812	3,03,918	..	3,03,918	82,532	5,488	88,020	68,606	458	69,064
17 Periyar system ..	1,04,64,627	3,71,027	1,08,35,654	..	1,08,35,654	8,91,583	94,863	9,86,446	3,32,261	1,802	3,34,063
18 Krishna delta system.	2,15,73,685	12,44,984	2,28,18,669	..	2,28,18,669	56,58,141	1,92,210	58,50,351	21,41,042	13,577	21,54,619
19 Nandiyar channel system.	63,231	2,484	65,715	..	65,715	17,661	250	17,911	17,227	124	17,351
20 Chicacole minor rivers system.	2,78,196	11,030	2,89,226	..	2,89,226	94,831	7,874	1,02,705	68,390	486	68,876
21 Lower Coleroon anicut system.	29,13,423	88,246	30,01,669	..	30,01,669	4,53,170	51,549	5,04,719	2,28,045	1,494	2,29,539
22 Krishna East Bank canal extension scheme.	57,48,223	1,07,313	58,55,536	..	58,55,525	5,87,793	87,205	6,74,998	2,00,265	1,239	2,01,504
23 Polavaram island project.	16,76,938	27,527	17,04,465	1,67,215	18,71,680	1,76,559	..	1,76,559	82,072	584	82,656
24 Cauvery-Mettur project.	6,36,23,428	10,40,271	6,46,63,699	4,02,96,052	10,49,59,751	16,12,836	30,231	16,43,067	6,39,918	4,176	6,44,094
25 Kattalai scheme ..	40,53,867	98,316	41,52,183	21,55,122	63,07,305	1,99,173	121	1,99,294	43,552	228	43,780
Total, A. Irrigation—(1) Productive Works.	15,01,31,859	67,20,841	15,68,52,700	4,26,93,171	19,95,45,871	1,89,12,711	8,55,682	1,97,68,393	72,91,207	47,033	73,38,240
(2) Unproductive Works.											
1 Kurnool-Cuddapah canal.	2,33,33,040	73,585	2,34,06,625	4,86,30,799	7,20,37,424	3,78,843	3,277	3,82,120	2,24,944	1,102	2,26,046
2 Barur tank	4,28,228	23,809	1,52,037	4,89,532	9,41,569	23,697	787	24,484	8,967	55	9,022
3 Vallur anicut ..	74,366	1,916	76,282	70,723	1,47,005	(—) 86	1,074	988	7,854	64	7,918
4 Madras water-supply and irrigation system.	16,28,864	2,40,054	18,68,918	31,28,574	49,97,492	60,433	462	60,895	25,198	200	25,398
5 Pelandorai anicut .. system.	6,43,302	48,772	6,92,074	4,71,347	11,63,421	64,433	86	64,519	32,864	217	33,081
6 Palar anicut system.	23,71,791	1,17,484	24,89,275	19,90,920	44,80,195	2,49,532	16,852	2,66,384	3,75,442	2,667	3,78,109
7 Muniyeru system ..	5,79,336	30,265	6,09,601	2,65,330	8,74,931	51,516	62	51,578	19,312	121	19,433
8 Dondapad tank ..	1,24,786	15,218	1,40,004	2,36,437	3,76,441	2,540	10	2,550	7,126	54	7,180

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946-47—*cont.*

Name of project.	Capital outlay inclusive of indirect charges to end of 1946-47.			Accumulated arrears of simple interest to end of the year.	Total capital invested to end of the year [columns (11) + (12)].	Gross Receipts during the year 1946-47.			Working Expenses and Maintenance during 1946-47 inclusive of indirect charges.		
	Direct charges.	Indirect charges.	Total.			Direct receipts.	Portion of land revenue due to works, etc.	Total.	Direct charges.	Indirect charges.	Total.
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*cont.*											
A. Irrigation Works—cont.											
(2) Unproductive Works—*cont.*											
9 Yerur tank	61,741	1,612	63,353	66,703	1,30,056	3,436	86	3,522	3,860	29	3,889
10 Sagileru system ..	4,47,108	17,619	4,64,727	8,97,737	13,62,464	7,950	26	7,976	5,390	28	5,418
11 Atmakur tank ..	1,14,811	13,466	1,28,277	1,34,856	2,63,133	2,292	..	2,292	3,572	27	3,599
12 Jangamaheswarapuram tank.	61,253	10,411	71,664	85,804	1,57,468	735	..	735	292	2	294
13 Anamasamudram-Beraperu tank.	71,687	1,886	73,573	1,32,718	2,06,291	1,116	1	1,117	156	1	157
14 Hajipuram tank ..	2,78,774	33,109	3,11,883	3,33,250	6,45,133	4,853	70	4,923	1,022	5	1,027
15 Ponnalur taluk ..	1,92,975	25,674	2,18,649	2,86,779	5,05,428	4,384	..	4,384	1,269	7	1,276
16 Markapur tank ..	1,24,481	4,859	1,29,340	1,42,633	2,71,973	8,959	1	8,960	6,371	33	6,404
17 Nagavalli river system.	17,57,328	44,655	18,01,983	5,61,605	23,63,588	78,774	21,804	1,00,578	58,697	438	59,135
18 Venkatapuram tank.	3,72,250	12,671	3,84,921	4,76,380	8,61,301	4,504	..	4,504	1,907	9	1,916
19 Bhavanasi tank ..	2,54,395	11,096	2,65,491	2,98,513	5,64,004	7,213	..	7,213	6,339	46	6,385
20 Yellanur tank ..	2,39,192	30,515	2,69,707	2,73,392	5,43,099	1,975	1,104	3,079	1,070	5	1,075
21 Panjapatti reservoir.	3,27,781	11,495	3,39,276	6,26,156	9,65,432	100	..	100	1,474	10	1,484
22 Siddapur tank ..	7,91,038	13,448	8,04,486	9,36,427	17,40,913	6,949	..	6,949	2,872	14	2,886
23 Nagavaram anicut and supply channel.	1,07,295	2,595	1,09,890	1,15,885	2,25,775	595	1,017	1,612	3,249	18	3,267
24 Mopad reservoir system.	23,81,234	97,695	24,28,929	23,43,509	47,72,438	31,884	5,170	37,054	22,140	163	22,303
25 Kanniyampaiayam anicut.	1,07,221	3,853	1,11,074	1,64,183	2,75,257	2,574	..	2,574	1,247	8	1,255
26 Toludur reservoir system.	23,71,023	2,51,758	26,22,781	15,86,594	42,09,375	1,30,153	448	1,30,601	59,101	384	59,485
27 Thippayapalem project.	5,72,196	12,020	5,84,216	3,00,199	8,84,415	6,636	..	6,636	2,350	11	2,361
28 Basavannah channel.	5,83,202	6,578	5,89,780	4,40,668	10,30,448	99,178	..	99,178	17,670	68	17,738
29 Duvvaleru project ..	1,46,233	1,058	1,47,291	55,281	2,02,572	..	..	..	2,447	14	2,461
30 Uduthorahalla scheme.	1,55,370	1,144	1,56,514	16,115	1,72,629	..	..	..	..	..	..
31 Mahadevapuram tank.	14,324	101	14,425	1,913	16,338	..	..	..	..	..	..
32 Tungabhadra project.	65,11,572	63,026	65,74,598	1,87,656	67,62,254	..	..	..	..	..	..
33 Romperu drains ..	2,59,967	2,344	2,62,311	5,200	2,67,511	..	..	..	..	..	..
Total, A. Irrigation—(2) Unproductive Works.	4,74,38,164	12,25,791	4,86,63,955	6,57,53,818	11,44,17,773	12,35,168	52,337	12,87,505	9,04,202	5,800	9,10,002
Total, A. Irrigation Works.	19,75,70,023	79,46,632	20,55,16,655	10,84,46,989	31,39,63,644	2,01,47,879	9,08,019	2,10,55,898	81,95,409	52,833	82,48,242
B. Navigation, Embankment and Drainage Works											
(2) Unproductive Works—*cont.*											
1 Vedaranniyam canal.	1,32,699	3,733	1,36,432	8,41,392	9,77,824	1,054	..	1,054	14,919	116	15,035
2 Buckingham canal.	90,78,027	4,93,770	95,71,797	2,89,33,043	3,85,04,840	1,46,139	..	1,46,139	7,15,398	5,983	7,21,381
Total, (2) Unproductive Works.	92,10,726	4,97,503	97,08,229	2,97,74,435	3,94,82,664	1,47,193	..	1,47,193	7,30,317	6,099	7,36,416
Total, B. Navigation, etc., Works.	92,10,726	4,97,503	97,08,229	2,97,74,435	3,94,82,664	1,47,193	..	1,47,193	7,30,317	6,099	7,36,416
Total, Construction of Irrigation, etc., Works.	20,67,80,749	84,44,135	21,52,24,884	13,82,21,424	35,34,46,308	2,02,95,072	9,08,019	2,12,03,091	89,25,726	58,932	89,84,658

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47—*cont.*

Name of project.	Net Revenue. Surplus (+). (20) RS.	Net Revenue. Deficit (—). (21) RS.	Percentage on capital outlay [column (11)]. Gain. (22)	Percentage on capital outlay [column (11)]. Loss. (23)	Simple interest during 1946–47. (24) RS.	Net gain. (25) RS.	Net loss. (26) RS.	Percentage of net revenue [columns (20) and (21) on capital invested column (13)]. During 1944–45. (27)	During 1945–46. (28)	During 1946–47. (29)	Prescribed rate of interest as test of productivity. (30)
Works for which both Capital and Revenue Accounts are kept—*cont.*											
A. Irrigation Works—cont.											
(1) Productive Works—*cont.*											
1 Cauvery delta system.	10,86,998	..	12·47	..	3,78,243	7,08,755	..	14·64	13·94	12·47	between 1st April 1937 and 31st March 1941 and in the case of works sanctioned on or after 1st
2 Srivaikuntam anicut system.	99,043	..	5·58	..	75,036	24,007	..	6·19	1·18	5·58	
3 Godavari delta system.	40,01,794	..	18·22	..	8,65,275	31,36,519	..	19·19	12·07	18·22	
4 Mehamattur anicut system.	13,468	..	15·45	..	3,828	9,640	..	18·71	14·53	15·45	
5 Thadapalli channel.	76,271	..	42·98	..	7,487	68,784	..	42·13	42·55	42·97	
6 Kalingarayan channel.	33,775	..	18·71	..	7,919	25,856	..	24·10	18·09	18·71	
7 Vriddhachalam anicut system.	20,483	..	18·93	..	4,686	15,797	..	23·24	23·59	18·93	
8 Chembarambakkam tank.	32,345	..	4·23	..	29,311	3,034	..	(—) 2·08	3·81	4·23	
9 Marudur anicut system.	89,276	..	148·49	..	2,642	86,634	..	127·05	115·88	148·49	
10 Pennar river canals system.	4,15,638	..	5·88	..	2,71,933	1,43,705	..	7·68	6·49	5·88	
11 Arkenkota channel.	21,251	..	14·71	..	6,335	14,916	..	13·70	10·19	14·71	
12 Tirukkoyilur anicut system.	19,959	..	5·00	..	17,514	2,445	..	(—) 1·63	(—) 4·87	5·00	
13 Shatiatope anicut system.	1,00,586	..	9·23	..	46,345	54,241	..	10·06	10·01	9·23	
14 Cheyyar anicut system.	11,474	..	2·12	..	23,616	..	12,142	(—) 5·71	(—) 1·16	1·87	

Name of project.	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
15 Cumbum tank ..	9,268	..	10·73	..	3,779	5,489	..	13·67	(—) 2·85	10·73	4½ per cent in the case of works sanctioned before 1st April 1937, 4 per cent for those sanctioned between 1st April 1941 and 31st March 1946 and 4 per cent 5 per cent for those sanctioned April 1946.
16 Polney anicut system.	18,956	..	6·24	..	13,280	5,676	..	9·73	(—) 11·17	6·24	
17 Periyar system ..	6,52,383	..	6·02	..	4,70,908	1,81,475	..	6·07	5·65	6·02	
18 Krishna delta system.	36,95,732	..	16·20	..	9,65,050	27,30,682	..	18·23	15·67	16·20	
19 Nandiyar channel system.	560	..	0·85	..	2,845	..	2,285	19·99	15·53	0·85	
20 Chicacole minor rivers system.	33,829	..	11·70	..	12,519	21,310	..	12·65	6·11	11·70	
21 Lower Coleroon anicut system.	2,75,180	..	9·17	..	1,31,104	1,44,076	..	9·93	10·08	9·17	
22 Krishna East Bank canal extension scheme.	4,73,494	..	8·09	..	2,57,995	2,15,499	..	10·03	7·76	8·09	
23 Polavaram Island project.	93,903	..	5·51	..	75,422	18,481	..	2·70	1·74	5·02	
24 Cauvery-Mettur project.	9,98,973	..	1·54	..	28,60,518	..	18,61,545	1·22	1·10	0·95	
25 Kattalai scheme ..	1,55,514	..	3·75	..	1,82,263	..	26,749	2·49	2·17	2·47	
Total, A. Irrigation—(1) Productive Works.	1,24,30,153	..	7·92	..	67,15,853	57,14,300	..	6·86	5·50	6·23	
(2) Unproductive Works—*cont.*											
1 Kurnool-Cuddapah canal.	1,56,074	..	0·67	..	10,49,814	..	8,93,740	0·36	0·28	0·22	
2 Barur tank	15,462	..	3·42	..	19,264	..	3,802	1·62	1·35	1·64	
3 Vallur anicut ..	..	6,930	..	9·08	3,346	..	10,276	2·92	2·28	(—) 4·71	
4 Madras Water-supply and Irrigation system.	35,497	..	1·90	..	73,299	..	37,802	0·62	0·92	0·07	
5 Pelandorai anicut system.	31,438	..	4·54	..	28,949	2,489	..	3·50	3·23	2·70	
6 Palar anicut system.	..	1,11,725	..	4·49	1,06,674	..	2,18,399	(—) 9·22	(—) 6·19	(—) 2·49	
7 Muniyeru system ..	32,145	..	5·27	..	26,064	6,081	..	2·07	4·44	3·67	
8 Dondapad tank ..	..	4,630	..	3·31	5,615	..	10,245	0·35	(—) 1·41	(—) 1·23	
9 Yerur tank	..	367	..	0·58	2,778	..	3,145	2·15	(—) 0·14	(—) 0·28	
10 Sagileru system ..	2,558	..	0·55	..	20,120	..	17,562	(—) 0·35	(—) 0·52	0·19	
11 Atmakur tank ..	..	1,307	..	1·02	5,095	..	6,402	0·49	0·27	(—) 0·50	
12 Jangamaheswarapuram tank.	441	..	0·62	..	2,756	..	2,315	0·22	0·07	0·28	
13 Anamasamudram-Beraperu tank.	960	..	1·30	..	3,226	..	2,266	(—) 10·26	(—) 1·36	0·47	

No. 1.—General Abstract of Financial Results showing the estimated cost of construction of Productive and Unproductive Works, the Capital outlay thereon, the Revenue derived therefrom, the Working Expenses and the interest on the debt incurred in respect of those works for and to end of 1946–47—*cont.*

Name of project.	Net Revenue. Surplus (+). (20)	Deficit (—). (21)	Percentage on capital outlay [column (11)]. Gain. (22)	Loss. (23)	Simple interest during 1946–47. (24)	Net gain. (25)	Net loss. (26)	Percentage of net revenue [columns (20) and (21)] on capital invested [column (13)]. During 1944–45. (27)	During 1945–46. (28)	During 1946–47. (29)	Prescribed rate of interest as test of productivity. (30)
	RS.	RS.			RS.	RS.	RS.				
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*cont.*											
A. *Irrigation Works—cont.*											
(2) Unproductive Works—*cont.*											
14 Hajipuram tank ..	3,896	..	1·25	..	12,545	..	8,649	0·82	0·015	0·60	4 per cent for those sanctioned between 1st April 1941 and 31st March 1946 and between 1st April 1946 and
15 Ponnalur tank ..	3,108	..	1·42	..	8,684	..	5,576	1·33	0·62	0·61	
16 Markapur tank ..	2,556	..	1·98	..	5,602	..	3,046	2·14	0·62	0·94	
17 Nagavalli river system.	41,443	..	2·30	..	78,905	..	37,462	3·42	2·00	1·75	
18 Venkatapuram tank.	2,588	..	0·67	..	16,751	..	14,163	0·30	0·21	0·30	
19 Bhavanasi tank ..	828	..	0·31	..	11,448	..	10,620	0·17	(—) 0·26	0·15	
20 Yellanur tank ..	2,004	..	0·74	..	10,764	..	8,760	0·20	0·04	0·37	
21 Panjapatti reservoir.	..	1,384	..	0·41	14,750	..	16,134	(—) 8·95	(—) 0·09	(—) 0·14	
22 Siddapur tank ..	4,063	..	0·51	..	35,597	..	31,534	0·34	0·25	0·23	
23 Nagavaram anicut and supply channel.	..	1,655	..	1·51	4,828	..	6,483	(—) 4·33	(—) 0·46	(—) 0·73	
24 Mopad reservoir system.	14,751	..	0·61	..	1,04,548	..	89,797	0·90	1·04	0·31	
25 Kanniyampalayam anicut.	1,319	..	1·19	..	4,325	..	3,506	(—) 2·30	0·69	0·48	
26 Toludur reservoir system.	71,116	..	2·71	..	1,06,652	..	35,536	2·66	2·21	1·69	
27 Thippayapalam project.	4,275	..	0·73	..	25,480	..	21,205	0·23	0·09	0·48	
28 Basavannah channel.	81,440	..	13·76	..	26,230	55,210	..	(—) 0·66	8·23	7·87	4½ per cent in the case of works sanctioned before 1st April 1937, 1937 and 31st March 1941 and 5 per cent for those sanctioned 4 per cent those sanctioned on or after 1st April 1946.
29 Duvvaleru project ..	..	2,461	..	1·67	6,595	..	9,056	(—) 1·01	(—) 1·58	(—) 1·21	
30 Uduthorahalla scheme.	..	..	..	..	6,505	..	6,505	..	..	..	
31 Mahadevapuram tank.	..	..	..	..	609	..	609	..	..	..	
32 Thungabhadra project.	..	..	..	..	1,58,840	..	1,58,840	..	..	..	
33 Romperu drains ..	..	..	..	..	5,200	..	5,200	..	..	..	
Total, A. Irrigation—(2) Unproductive Works.	3,77,503	..	0·78	..	19,92,358	..	16,14,855	0·16	0·33	0·33	
Total, A. Irrigation Works.	1,28,07,656	..	6·23	..	87,08,211	40,99,445	..	4·51	3·67	4·08	
B. *Navigation, Embankment and Drainage Works.*											
(2) Unproductive.											
1 Vedarannlyam canal.	..	13,981	..	10·25	5,971	..	19,952	(—) 0·27	(—) 0·45	(—) 1·43	
2 Buckingham canal.	..	5,75,242	..	6·01	4,08,534	..	9,83,776	(—) 1·43	(—) 0·99	(—) 1·49	
Total, (2) Unproductive Works.	..	5,89,223	..	6·07	4,14,505	..	10,03,728	(—) 1·40	(—) 0·97	(—) 1·49	
Total, B. Navigation, etc., Works.	..	5,89,223	..	6·07	4,14,505	..	10,03,728	(—) 1·40	(—) 0·97	(—) 1·49	
Total, Construction of Irrigation, etc., Works.	1,22,18,433	..	5·68	..	91,22,716*	30,95,717	..	3·85	3·15	3·46	

	RS.
* Interest at 4·5 per cent on the capital outlay to end of 1936–37	87,01,806
Interest at 4·35 per cent on the capital outlay during 1937–38	38,136
Interest at 4·25 per cent on the capital outlay during 1938–39	39,135
Interest at 4·25 per cent on the capital outlay during 1939–40	23,195
Interest at 4·75 per cent on the capital outlay during 1940–41	15,988
Interest at 4·75 per cent on the capital outlay during 1941–42	(—) 12,786
Interest at 4·50 per cent on the capital outlay during 1942–43	16,525
Interest at 4·25 per cent on the capital outlay during 1943–44	30,552
Interest at 4·25 per cent on the capital outlay during 1944–45	48,876
Interest at 4·25 per cent on the capital outlay during 1945–46	87,039
Interest at 4·00 per cent on half of the capital outlay during 1946–47	1,34,250
Total ..	91,22,716

CAUVERY DELTA SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	20,40,615	24,92,202
(2) Main canals and branches	12,387	17,23,986	17,14,088
(3) Distributaries	61	4,94,918	4,98,207
(4) Drainage and protective works	..	16,24,631	16,24,631
(5) Special tools and plant	..	1,33,495	1,33,495
(6) Old outlay	..	7,76,216	7,76,216
Total, Works	12,448	67,93,861	72,38,839
II. Establishment	3,518	15,28,822	16,45,968
III. Tools and plant	52	1,36,011	1,46,967
IV. Suspense	..	—1	—1
V. Less receipts on capital account	..	14,793	14,793
Net outlay in India and England	16,018	84,43,900	90,16,980

CAUVERY DELTA SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Direct Receipts—		
3 Sales of water	442	13,442
5 Receipts from plantations	15,199	3,39,273
6 Receipts from other canal produce.	17,435	2,18,619
8 Navigation	8,239	28,061
9 Rents of buildings	984	34,773
10 Fines	..	328
11 Miscellaneous	561	92,940
Recoveries of expenditure	215	18,999
Deduct—Refunds	514	5,955
Total, Revenue realized in Public Works Department	42,561	7,40,480
Irrigation Revenue realized in Civil Department	15,59,847	7,76,26,862
Total, Direct Receipts	16,02,408	7,83,67,342
II. Indirect Receipts— Share of land revenue collected in the Civil Department	49,083	1,01,27,331

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Extensions and Improvements—		
(1) Head works	..	4,62,533
(2) Main canals and branches	14,844	13,40,484
(3) Distributaries	20,716	10,33,682
(4) Drainage and protective works	76,827	5,77,545
(5) Special tools and plant	.	3,572
Add—Unclassifiable outlay	..	35,651
Total	1,12,387	34,53,467
II. Maintenance and Repairs—		
(1) Head works	25,429	9,94,030
(2) Main canals and branches	8,1[illegible]422	1,38,45,243
(3) Distributaries	1,28,370	32,85,712
(4) Drainage and protective works	81,165	18,80,188
(5) Special tools and plant	..	1,800
Add—Unclassifiable outlay	..	36,27,372
Total	10,46,386	2,36,34,345
Total, Extensions and Improvements and Maintenance and Repairs	11,58,773	2,70,87,812
IV. Establishment	4,57,584	1,08,13,657
V. Tools and Plant	4,876	2,33,747
VI. Refunds of Revenue	..	1,919
Deduct—Recoveries on Revenue account.	..	4,921
Total, Direct charges	16,21,233	3,81,32,214
Share of collection charges in the Civil Department	2,69,200	65,44,395
Indirect charges	11,588	10,08,254
Total, Direct and Indirect charges	19,02,021	4,56,84,863

CAUVERY DELTA SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
Total, Public Works and Civil Departments, Revenue	16,51,491	8,84,94,673	* *Deduct*—Old maintenance charges saved to Government	13,37,528	2,36,03,851
			Net Total ..	5,64,493	2,20,81,012
			Balance, Net Revenue ..	10,86,998	6,64,13,661
Total, Receipts ..	16,51,491	8,84,94,673	Grand Total ..	16,51,491	8,84,94,673

* Apportionment of the revenue and working expenses between the old and new works in respect of the Cauvery Delta System during 1946-47—vide G.O. No. 763 I., dated 25th March 1936, and G.O. Ms. No. 2500, P.W.D., dated 29th November 1938.

Classification of the capital outlay.	Details of the capital outlay.	Revenue (direct and indirect).	Working expenses—Direct charges. Extensions and improvements.	Maintenance and repairs.	Pro-rata establishment charges.	Water regulation establishment charges.	Pensionary charges on pro-rata establishment.	Pensionary charges on water regulation establishment.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Old works	2,06,39,073	38,09,402	79,015	7,35,670	2,11,568	83,365	18,703	8,369
Improvements	87,17,074	16,51,491	33,372	3,10,716	89,357	35,210	7,899	3,113
Total ..	2,93,56,147	54,60,893	1,12,387	10,46,386	3,00,925	1,18,575	26,602	11,482

Working expenses—Direct charges—*cont.* Tools and plant.	Revenue collection charges.	Total, direct charges [columns (4) to (11)].	Working expenses—Indirect charges. Capitalization of abatement of land revenue.	Audit and accounts.	Total, indirect charges [columns (13) and (14)].	Total working expenses, direct and indirect [columns (12) + (15)].	Balance, net revenue [column (3) — (16)].
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
RS.	RS.	RS.		RS.	RS.	RS.	RS.
3,428	1,89,263	13,29,381	..	8,147	81,47	13,37,528	24,71,873
1,448	79,937	5,61,052	..	3,441	3,441	5,64,493	10,86,998
4,876	2,69,200	18,90,433	..	11,588	11,588	19,02,021	35,58,871

CAUVERY DELTA SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46	1,21,05,353	Net revenue realized to end of 1945–46 ..	6,53,26,663
Total interest charges for the year 1946–47	3,78,243	Net revenue realized during 1946–47 ..	10,86,998
Balance net revenue ..	5,39,30,065		
Total ..	6,64,13,661	Total ..	6,64,13,661

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue	..	92,354
Leave and pension allowances	..	1,47,934
Audit and accounts	125	32,886
Total ..	125	2,73,174
Revenue—		
Capitalization of abatement of land revenue	..	41,570
Leave and pension allowances	..	7,94,051
Audit and accounts	11,588	1,72,633
Total ..	11,588	10,08,254
Total ..	11,713	12,81,428

CAUVERY DELTA SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	13,07,547	53,65,435	66,72,982	1,20,879	5,65,857	4,44,978	67,93,861
Establishment	3,07,377	11,84,946	14,92,323	36,499	1,53,645	1,17,146	15,28,822
Tools and plant	40,659	94,990	1,35,649	362	11,318	10,956	1,36,011
Suspense account	..	—1	—1	..	..	..	—1
Total ..	16,55,583	66,45,370	83,00,953	1,57,740	7,30,820	5,73,080	84,58,693
Less—Receipts on Capital account.	1,985	12,808	14,793	..	..	..	14,793
Net Total ..	16,53,598	66,32,562	82,86,160	1,57,740	7,30,820	5,73,080	84,43,900
Indirect Charges.							
Capitalized abatement of land revenue	66,184	26,170	92,354	..	1,749	1,749	92,354
Leave and pension allowances ..	57,144	90,790	1,47,934	..	..	..	1,47,934
Audit and accounts	..	31,676	31,676	1,210	5,659	4,450	32,886
Total ..	1,23,328	1,48,636	2,71,964	1,210	7,408	6,199	2,73,174
Grand Total ..	17,76,926	67,81,198	85,58,124	1,58,950	7,38,228	5,89,279	87,17,074

The construction estimate of the Project was closed on 31st March 1889 and the completion report approved in G.O. No. 536 I., dated 3rd July 1891.

SRIVAIKUNTAM ANICUT SYSTEM—*Canal Project*.

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 21 of the Administrative Accounts for 1934–35.]

SRIVAIKUNTAM ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3 Sales of water	4,562	66,427
4 Water-supply of towns	1,351	28,476
5 Receipts from plantations ..	2,688	52,148
6 Receipts from other canal produce.	23,331	1,52,019
7 Water power	..	171
8 Navigation	..	37
9 Rents of buildings	328	20,402
10 Fines	..	50
11 Miscellaneous	248	15,141
Recoveries of expenditure ..	860	2,497
Deduct—Refunds	83	4,309
Total, Revenue realized in Public Works Department	33,285	3,33,059
Irrigation Revenue realized in Civil Department	1,52,744	88,20,622
Total, Direct Receipts.	1,86,029	91,53,681

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	92	62,169
(2) Main canals and branches ..	23	1,09,981
(3) Distributaries	369	31,969
(4) Drainage and protective works ..	..	2,59,282
(5) Special tools and plant	..	..
Total ..	484	4,63,401
II. MAINTENANCE AND REPAIRS—		
(1) Head works	7,257	2,09,197
(2) Main canals and branches ..	28,721	15,45,834
(3) Distributaries	949	2,84,054
(4) Drainage and protective works ..	19,490	9,47,767
(5) Special tools and plant	..	12
Add—Unclassifiable outlay	..	..
Total ..	56,417	29,86,864
Total, Extensions and Improvements and Maintenance and Repairs	56,901	34,50,265
IV. ESTABLISHMENT	31,228	13,65,410
V. TOOLS AND PLANT	503	10,574
VI. REFUNDS OF REVENUE	..	660
Deduct—Recoveries on Revenue account		55
Total, Direct Charges ..	88,632	48,26,854

SRIVAIKUNTAM ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	1,490	1,19,509	Share of collection charges in the Civil Department	7,712	4,63,569
Total, Public Works and Civil Departments, Revenue	1,87,519	92,73,190	Indirect charges	569	1,35,229
			Total, Direct and Indirect Charges ..	96,913	54,25,652
			Deduct—Old maintenance charges saved to Government*	8,437	5,71,782
			Net Total ..	88,476	48,53,870
			Balance, Net Revenue ..	99,043	44,19,320
Total, Receipts ..	1,87,519	92,73,190	Grand Total ..	1,87,519	92,73,190

	RS.
* Direct—	
Extensions and improvements ..	352
Maintenance and repairs	5,208
Establishment	2,773
Tools and plant	49
Total, Direct ..	8,382
Indirect	55
Total, Direct and Indirect ..	8,437

SRIVAIKUNTAM ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	41,94,762	Net revenue realized to end of 1945–46	43,20,277
Total interest charges for the year 1946–47 ..	75,036	Net revenue realized during 1946–47	99,043
Balance, net revenue ..	1,49,522		
Total ..	44,19,320	Total ..	44,19,320

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue	..	41,229
Leave and pension allowances	..	66,298
Audit and accounts	..	77
Total ..	..	1,07,604
Revenue—		
Capitalization of abatement of land revenue	..	5,872
Leave and pension allowances	..	1,05,014
Audit and accounts	569	24,343
Total ..	569	1,35,229
Grand Total ..	569	2,42,833

SRIVAIKUNTAM ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	10,50,679	2,73,004	13,23,683	..	..	..	13,23,683
Establishment	2,90,193	43,160	3,33,353	..	..	..	3,33,353
Tools and plant	10,524	268	10,792	..	..	..	10,792
Suspense account	..	..	..	..	..	..	..
Total ..	13,51,396	3,16,432	16,67,828	..	..	..	16,67,828
Less—Receipts on Capital account.	369	..	369	..	..	..	369
Net Total ..	13,51,027	3,16,432	16,67,459	..	..	..	16,67,459
Indirect Charges.							
Capitalized abatement of land revenue	40,408	821	41,229	..	..	..	41,229
Leave and pension allowances ..	60,259	6,039	66,298	..	..	..	66,298
Audit and accounts	..	77	77	..	..	..	77
Total ..	1,00,667	6,937	1,07,604	..	..	..	1,07,604
Grand Total ..	14,51,694	3,23,369	17,75,063	..	..	..	17,75,063

The construction estimate of the project was closed on 31st March 1889 and the completion report approved in G.O. No. 802 I., dated 17th October 1891.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1946–47

GODAVARI DELTA SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges.		Cost of construction as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	9,58,672	9,58,672
(2) Main canals and branches ..	6,13,115	41,13,620	67,72,792
(3) Distributaries	1,82,405	27,64,489	34,00,817
(4) Drainage and protective works ..	323	28,28,078	30,28,897
(5) Water courses	..	..	17,307
(6) Special tools and plant ..	..	1,14,637	1,14,637
Old outlay	..	42,99,072	42,99,072
Total, Works ..	7,95,843	1,50,78,568	1,85,92,194
II. Establishment	1,45,088	37,86,381	41,74,754
III. Tools and plant	16,054	10,11,892	10,25,359
IV. Suspense	..	..	..
V. *Less* receipts on capital account ..	..	10,206	10,206
Net outlay in India and England ..	9,56,985	1,98,66,635	2,37,82,101

GODAVARI DELTA SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
1 Water-rates	264	327
3 Sales of water	4,687	85,252
4 Water-supply of towns	1,728	48,259
5 Receipts from plantations ..	3,677	5,60,735
6 Receipts from other canal produce.	50,129	14,53,349
8 Navigation receipts	4,01,908	89,86,811
9 Rents of buildings	1,344	41,102
10 Fines	20	6,264
11 Miscellaneous	23,828	5,33,048
Recoveries of expenditure	280	1,44,486
Deduct—Refunds	726	57,458
Total Revenue realized in Public Works Department	4,87,139	1,18,02,175
Irrigation Revenue realized in Civil Department	54,53,248	25,27,85,765
Total, Direct Receipts ..	59,40,387	26,45,87,940
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	2,30,733	1,60,06,770
Total, Public Works and Civil Department—Revenue	61,71,120	28,05,94,710
Total, Receipts ..	61,71,120	28,05,94,710

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	3,275	3,14,012
(2) Main canals and branches ..	(—) 28,652	15,73,997
(3) Distributaries	24,703	10,25,815
(4) Drainage and protective works ..	42,009	5,74,168
(5) Special tools and plant	..	87,882
Total ..	41,335	35,75,874
II. MAINTENANCE AND REPAIRS—		
(1) Head works	1,07,738	29,34,067
(2) Main canals and branches ..	7,11,308	1,63,35,814
(3) Distributaries	1,86,769	61,83,721
(4) Drainage and protective works ..	3,94,824	53,56,839
(5) Special tools and plant	..	4,01,516
Add—Unclassifiable outlay	..	27,27,548
Total ..	14,00,639	3,39,39,505
Total, Extensions and Improvements and Maintenance and Repairs	14,41,974	3,75,15,379
IV. ESTABLISHMENT	4,01,563	2,00,98,361
V. TOOLS AND PLANT	29,087	29,60,861
VI. REFUNDS OF REVENUE	..	19,950
Deduct—Recoveries on Revenue account.	..	33,735
Total, Direct Charges ..	18,72,624	6,05,60,816
Share of collection charges in the Civil Department	2,82,282	1,41,75,818
Indirect charges	14,420	22,96,675
Total, Direct and Indirect Charges ..	21,69,326	7,70,33,309
Balance, Net Revenue ..	40,01,794	20,35,61,401
Grand Total ..	61,71,120	28,05,94,710

GODAVARI DELTA SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	3,93,64,457	Net revenue realized to end of 1945–46	19,95,59,607
Total interest charges for the year 1946–47 ..	8,65,275	Net revenue realized during 1946–47	40,01,794
Balance, net revenue ..	16,33,31,669		
Total ..	20,35,61,401	Total ..	20,35,61,401

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue	..	15,38,329
Leave and pension allowances	..	5,08,757
Audit and accounts	7,958	48,234
Total ..	7,958	20,95,320
Revenue—		
Capitalization of abatement of land revenue.. ..	..	1,05,714
Leave and pension allowances	..	19,84,645
Audit and accounts	14,420	2,06,316
Total ..	14,420	22,96,675
Grand Total. ..	22,378	43,91,995

GODAVARI DELTA SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	79,85,366	45,82,989	1,25,68,355	25,10,213	60,23,839	35,13,626	1,50,78,568
Establishment	19,55,654	13,09,267	32,64,921	5,21,460	9,09,833	3,88,373	37,86,381
Tools and plant	8,69,822	88,301	9,58,123	53,769	67,236	13,467	10,11,892
Suspense account	..	..	..	..	..	..	..
Total ..	1,08,10,842	59,80,557	1,67,91,399	30,85,442	70,00,908	39,15,466	1,98,76,841
Less—Receipts on capital account.	933	9,273	10,206	..	..	..	10,206
Net Total ..	1,08,09,909	59,71,284	1,67,81,193	30,85,442	70,00,908	39,15,466	1,98,66,635
Indirect Charges.							
Capitalized abatement of land revenue	14,95,991	42,338	15,38,329	..	50,018	50,018	15,38,329
Leave and pension allowances ..	3,92,601	1,16,156	5,08,757	..	..	..	5,08,757
Audit and accounts	..	23,133	23,133	25,101	33,639	8,538	48,234
Total ..	18,88,592	1,81,627	20,70,219	25,101	83,657	58,556	20,95,320
Grand Total ..	1,26,98,501	61,52,911	1,88,51,412	31,10,543	70,84,565	39,74,022	2,19,61,955

The construction estimate of the project was closed on 31st March 1890 and the completion report approved in G.O. No. 365 I., dated 23rd April 1891.

MEHAMATTUR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–1947.

(Vide details on page 30 of the Administrative Accounts for 1939-40.)

MEHAMATTUR ANICUT SYSTEM—*Canal Project*—cont.

No. 3. Revenue Account for and to end of 1946-47.

Receipts.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	188	2,695
6. Receipts from other canal produce.	10	3,427
9. Rents of buildings	2	129
II. Miscellaneous	50	5,503
Recoveries of expenditure	1,500	2,516
***Deduct*—Refunds**	1	75
Total, Revenue realized in Public Works Department.	1,749	14,195
Irrigation revenue realized in Civil Department.	23,822	10,71,760
Total, Direct Receipts ..	25,571	10,85,955
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	196	6,718
Total, Public Works and Civil Departments Revenue	25,767	10,92,673
Total, Receipts ..	25,767	10,92,673

Charges.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	3	3,005
(2) Main canals and branches ..	..	15,438
(3) Distributaries	..	10,598
(4) Drainage and protective works ..	..	758
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	9,521
Total ..	3	39,320
II. MAINTENANCE AND REPAIRS—		
(1) Head works	1,636	73,661
(2) Main canals and branches ..	2,584	1,01,178
(3) Distributaries	4,505	72,054
(4) Drainage and protective works ..	..	862
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	45,826
Total ..	8,725	2,93,581
Total, Extensions and Improvements and Maintenance and Repairs.	8,728	3,32,901
IV. ESTABLISHMENT	3,074	1,05,448
V. TOOLS AND PLANT	37	843
VI. REFUNDS OF REVENUE	..	4
***Deduct*—Recoveries on Revenue Account.**	..	9
Total, Direct Charges ..	11,839	4,39,187
Share of collection charges in the Civil Department	1,197	53,854
Indirect charges	87	9,513
Total, Direct and Indirect Charges ..	13,123	5,02,554
***Deduct*—Old maintenance charges saved to Government ***	824	39,896
Net Total ..	12,299	4,62,658
Balance, net revenue ..	13,468	6,30,015
Grand Total ..	25,767	10,92,673

	RS.
* Direct—	
Extensions and Improvements	126
Maintenance and Repairs	510
Establishment	179
Tools and Plant	3
Total, Direct ..	818
Indirect	6
Total, Direct and Indirect ..	824

MEHAMATTUR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46.	2,13,134	Net revenue realized to end of 1945–46.	6,16,547
Total interest charges for the year 1946–47.	3,828	Net revenue realized during 1946–47.	13,468
Balance, net revenue ..	4,13,053		
Total ..	6,30,015	Total ..	6,30,015

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	45
Leave and pension allowances	..	1,958
Audit and accounts	..	90
Total ..	..	2,093
REVENUE—		
Capitalization of abatement of land revenue	..	1,060
Leave and pension allowances	..	6,986
Audit and accounts	87	1,467
Total ..	87	9,513
Grand Total ..	87	11,606

MEHAMATTUR ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	56,289	11,456	67,745	..	..	..	67,745
Establishment	12,946	4,374	17,320	..	..	..	17,320
Tools and plant	..	26	26	..	..	..	26
Suspense account	..	..	..	..	..	..	..
Total ..	69,235	15,856	85,091	..	..	..	85,091
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	69,235	15,856	85,091	..	..	..	85,091
Indirect Charges.							
Capitalized abatement of land revenue	..	45	45	..	..	..	45
Leave and pension allowances ..	1,812	146	1,958	..	..	..	1,958
Audit and accounts	..	90	90	..	..	..	90
Total ..	1,812	281	2,093	..	..	..	2,093
Grand Total ..	71,047	16,137	87,184	..	..	..	87,184

The construction estimate of the project was closed in March 1891.

THADAPALLI CHANNEL—*Canal Project*.

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 37 of the Administrative Accounts for 1934–35.]

THADAPALLI CHANNEL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	2,893	29,031
6. Receipts from other canal produce.	43	7,895
9. Rents of buildings	59	2,769
10. Fines	..	25
11. Miscellaneous	..	33,723
Recoveries of expenditure ..	..	234
Deduct—Refunds	2	208
Total, Revenue realized in Public Works Department	2,993	73,469
Irrigation Revenue realized in Civil Department	99,475	34,41,633
Total, Direct Receipts ..	1,02,468	35,15,102

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	7,244
(2) Main canals and branches ..	11	52,431
(3) Distributaries	..	9,342
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	74
Add—Unclassifiable outlay ..	..	7,726
Total ..	11	76,817
II. MAINTENANCE AND REPAIRS—		
(1) Head works	20,000	92,503
(2) Main canals and branches ..	..	4,71,082
(3) Distributaries	..	10,509
(4) Drainage and protective works ..	..	..
(5) Special tools and plant ..	..	..
Add—Unclassifiable outlay ..	..	1,99,673
Total ..	20,000	7,73,767
Total, Extensions and Improvements and Maintenance and Repairs ..	20,011	8,50,584
IV. ESTABLISHMENT	8,707	2,28,740
V. TOOLS AND PLANT	— 22	3,950
VI. REFUNDS OF REVENUE	..	22
Deduct—Recoveries on Revenue Account.	..	11
Total, Direct Charges ..	28,696	10,83,285

THADAPALLI CHANNEL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47—*cont*

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.	Charges.	Total. During the year. RS.	Total. To end of the year. RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	2,929	2,29,075	Share of collection charges in the Civil Department	5,120	1,83,535
			Indirect Charges	200	22,434
Total, Public Works and Civil Departments, Revenue	1,05,397	37,44,177	Total, Direct and Indirect Charges ..	34,016	12,89,254
			Deduct—Old maintenance charges saved to Government *	4,890	1,62,722
			Net Total ..	29,126	11,26,532
			Balance, net revenue	76,271	26,17,645
Total, Receipts ..	1,05,397	37,44,177	Grand Total ..	1,05,397	37,44,177

*	RS.
Direct—	
Extensions and improvements	3,569
Maintenance and repairs	..
Establishment	1,286
Tools and Plant	— 1
Total, Direct ..	4,854
Indirect	36
Total, Direct and Indirect ..	4,890

THADAPALLI CHANNEL—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945-46.	4,15,448	Net revenue realized to end of 1945-46.	25,41,374
Total interest charges for the year 1946-47.	7,487	Net revenue realized during 1946-47.	76,271
Balance, net revenue ..	21,94,710		
Total ..	26,17,645	Total ..	26,17,645

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	6,915
Leave and pension allowances	..	4,135
Audit and accounts	..	13
Total ..	..	11,063
REVENUE—		
Capitalization of abatement of land revenue ..	..	155
Leave and pension allowances	..	18,518
Audit and accounts	200	3,761
Total ..	200	22,434
Grand Total ..	200	33,497

THADAPALLI CHANNEL—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	70,897	65,634	1,36,531	..	..	..	1,36,531
Establishment	16,306	13,530	29,836	..	..	..	29,836
Tools and plant	..	16	16	..	..	..	16
Suspense account	..	..	..	..	..	..	..
Total ..	87,203	79,180	1,66,383	..	..	..	1,66,383
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	87,203	79,180	1,66,383	..	..	..	1,66,383
Indirect Charges.							
Capitalized abatement of land revenue	..	6,915	6,915	..	..	..	6,915
Leave and pension allowances ..	2,283	1,852	4,135	..	..	..	4,135
Audit and accounts	..	13	13	..	..	..	13
Total ..	2,283	8,780	11,063	..	..	..	11,063
Grand Total ..	89,486	87,960	1,77,446	..	..	..	1,77,446

The construction estimate of the Project was closed in 1893.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1946–47

KALINGAROYAN CHANNEL—*Canal Project*.

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 42 of the Administrative Accounts for 1934–35.]

KALINGAROYAN CHANNEL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	4,424	38,870
6. Receipts from other canal produce.	494	15,963
8. Navigation receipts	..	16
9 Rents of buildings	57	1,817
11. Miscellaneous	365	44,582
Recoveries of expenditure	..	934
Deduct—Refunds	205	525
Total, Revenue realized in Public Works Department	5,135	1,01,657
Irrigation revenue realized in Civil department	47,424	23,23,787
Total, Direct Receipts ..	52,559	24,25,444
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	483	33,865
Total, Public Works and Civil Departments, Revenue	53,042	24,59,309
Total, Receipts ..	53,042	24,59,309

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	..	3,934
(2) Main canals and branches ..	..	61,281
(3) Distributaries	..	280
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	11,569
Total..	..	77,064
II. MAINTENANCE AND REPAIRS—		
(1) Head works	15,578	1,27,326
(2) Main canals and branches ..	..	4,36,734
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	—50
Add—Unclassifiable outlay ..	..	3,53,846
Total ..	15,578	9,17,856
Total, Extensions and Improvements and Maintenance and Repairs	15,578	9,94,920
IV. ESTABLISHMENT	6,623	2,59,894
V. TOOLS AND PLANT	—16	3,715
VI. REFUNDS OF REVENUE	..	243
Deduct—Recoveries on Revenue account	..	9
Total, Direct charges ..	22,185	12,58,763
Share of collection charges in the Civil Department	2,395	1,17,883
Indirect charges	156	27,249
Total, Direct and Indirect Charges ..	24,736	14,03,895
Deduct—Old maintenance charges saved to Government *	5,469	1,81,995
Net Total ..	19,267	12,21,900
Balance, net revenue	33,775	12,37,409
Grand Total ..	53,042	24,59,309

* Direct—	RS.
Extensions and improvements	3,992
Maintenance and repairs	..
Establishment	1,438
Tools and plant	(—) 1
Total, Direct ..	5,429
Indirect	40
Total, Direct and Indirect ..	5,469

KALINGAROYAN CHANNEL—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46.	3,49,991	Net revenue realized to end of 1945-46.	12,03,634
Total interest charges for the year 1946-47.	7,919	Net revenue realized during 1946-47.	33,775
Balance, net revenue ..	8,79,499		
Total ..	12,37,409	Total ..	12,37,409

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	4,506
Total ..	...	4,506
REVENUE—		
Leave and pension allowances	..	23,737
Audit and accounts	156	3,512
Total ..	156	27,249
Grand Total ..	156	31,755

KALINGAROYAN CHANNEL—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	43,775	1,00,014	1,43,789	..	..	..	1,43,789
Establishment	10,068	22,123	32,191	..	..	..	32,191
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	53,843	1,22,137	1,75,980	..	..	..	1,75,980
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	53,843	1,22,137	1,75,980	..	..	..	1,75,980
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances	1,410	3,096	4,506	..	..	..	4,506
Total ..	1,410	3,096	4,506	..	..	..	4,506
Grand Total ..	55,253	1,25,233	1,80,486	..	..	..	1,80,486

The construction estimate of the Project was closed in 1893.

VRIDDHACHALAM ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 43 of the Administrative Accounts for 1935–36.]

VRIDDHACHALAM ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. DIRECT RECEIPTS—		
3 Sales of water	..	322
5 Receipts from plantations ..	1,024	10,809
6 Receipts from other canal produce.	21	3,474
8 Navigation receipts	..	1
9 Rents of buildings	1	132
10 Fines	..	5
11 Miscellaneous	34	2,103
Recoveries of expenditure ..	..	36
Deduct—Refunds	..	857
Total, Revenue realized in Public Works Department	1,080	16,025
Irrigation revenue realized in Civil Department	37,579	16,31,164
Total, Direct Receipts ..	38,659	16,47,189
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	339	27,294
Total, Public Works and Civil Departments, Revenue	38,998	16,74,483
Total, Receipts ..	38,998	16,74,483

Charges.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	3	8,337
(2) Main canals and branches ..	2,208	34,138
(3) Distributaries	..	20,319
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	1,968
Total ..	2,211	64,762
II. MAINTENANCE AND REPAIRS—		
(1) Headworks	2,353	98,715
(2) Main canals and branches ..	5,156	1,60,907
(3) Distributaries	2,278	87,943
(4) Drainage and protective works ..	..	1,089
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	53,862
Total ..	9,787	4,02,516
Total, Extensions and Improvements and Maintenance and Repairs	11,998	4,67,278
IV. ESTABLISHMENT	4,451	1,52,117
V. TOOLS AND PLANT	51	1,391
VI. REFUNDS OF REVENUE	..	..
Deduct—Recoveries on revenue account	..	62
Total, Direct Charges ..	16,500	6,20,724
Share of collection charges in the Civil Department	1,895	82,904
Indirect charges	120	11,866
Total, Direct and Indirect charges ..	18,515	7,15,494
Balance, net revenue	20,483	9,58,989
Grand Total ..	38,998	16,74,483

VRIDDHACHALAM ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46.	2,08,767	Net revenue realized to end of 1945–46.	9,38,506
Total interest charges for the year 1946–47.	4,686	Net revenue realized during 1946–47.	20,483
Balance, net revenue ..	7,45,536		
Total ..	9,58,989	Total ..	9,58,989

No. 5.—Account of Indirect charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	1,737
Leave and pension allowances	..	2,180
Audit and accounts	..	143
Total ..	..	4,060
REVENUE—		
Capitalization of abatement of land revenue	..	638
Leave and pension allowances	..	8,917
Audit and accounts	120	2,311
Total ..	120	11,866
Grand Total ..	120	15,926

VRIDDHACHALAM ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement Comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	39,405	43,551	82,956	..	..	..	82,956
Establishment	9,063	12,062	21,125	..	..	..	21,125
Tools and plant	..	63	63	..	..	..	63
Suspense account	..	..	..	..	..	..	..
Total ..	48,468	55,676	1,04,144	..	..	..	1,04,144
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	48,468	55,676	1,04,144	..	..	..	1,04,144
Indirect Charges.							
Capitalized abatement of land revenue.	..	1,737	1,737	..	..	..	1,737
Leave and pension allowances ..	1,269	911	2,180	..	..	..	2,180
Audit and accounts ..	..	143	143	..	..	..	143
Total ..	1,269	2,791	4,060	..	..	..	4,060
Grand Total ..	49,737	58,467	1,08,204	..	..	..	1,08,204

The construction estimate of the project was closed on 31st March 1893.

CHEMBARAMBAKKAM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 51 of the Administrative Accounts for 1934–35.]

CHEMBARAMBAKKAM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5 Receipts from plantations	..	445
6 Receipts from other canal produce.	45	2,765
9 Rents of buildings	86	2,252
10 Fines	..	5
Recoveries of expenditure	..	264
11 Miscellaneous	12	14,818
Deduct—Refunds	..	1,882
Total, Revenue realized in Public Works Department	143	18,667
Irrigation Revenue realized in Civil Department	44,293	26,50,500
Total, Direct Receipts ..	44,436	26,69,167
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	957	61,192
Total, Public Works and Civil Departments—Revenue	45,393	27,30,359

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	4,670
(2) Main canals and branches ..	152	43,668
(3) Distributaries	..	4,448
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	152	52,786
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	44,606
(2) Main canals and branches ..	13,404	5,85,245
(3) Distributaries	..	16,325
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	..
Total ..	13,404	6,46,176
Total, Extensions and Improvements and Maintenance and Repairs ..	13,556	6,98,962
IV. ESTABLISHMENT	3,581	1,62,349
V. TOOLS AND PLANT	..	2,744
VI. REFUNDS OF REVENUE	..	45
Deduct—Recoveries on revenue account.	..	296
Total, Direct Charges ..	17,137	8,63,804
Share of collection Charges in the Civil Department	2,263	1,43,453
Indirect Charges	136	21,621
Total, Direct and Indirect Charges ..	19,536	10,28,878

CHEMBARAMBAKKAM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.	Charges.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
			Deduct—Old maintenance charges saved to Government *	6,488	5,24,086
			Net Total	13,048	5,04,792
			Balance, net revenue	32,345	22,25,567
Total, Receipts ..	45,393	27,30,359	Grand Total ..	45,393	27,30,359

	RS.
* Direct—	
Extensions and improvements	2,283
Maintenance and repairs	3,097
Establishment	1,054
Tools and plant	..
Total, Direct Charges	6,434
Indirect Charges	54
Total, Direct and Indirect ..	6,488

CHEMBARAMBAKKAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945–46 ..	17,85,669	Net revenue realized to end of 1945–46	21,93,222
Total interest charges for the year 1946–47 ..	29,311	Net revenue realized during 1946–47	32,345
Balance, net revenue ..	4,10,587		
Total ..	22,25,567	Total ..	22,25,567

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	85,701
Leave and pension allowances	..	27,081
Audit and accounts	..	13
Total ..	..	1,12,795
REVENUE—		
Leave and pension allowances	..	18,491
Audit and accounts	136	3,130
Total ..	136	21,621
Grand Total ..	136	1,34,416

CHEMBARAMBAKKAM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	4,91,801	22,454	5,14,255	..	..	..	5,14,255
Establishment	1,24,534	4,424	1,28,958	..	..	..	1,28,958
Tools and plant	8,204	45	8,249	..	..	..	8,249
Suspense account	..	..	..	..	..	..	..
Total ..	6,24,539	26,923	6,51,462	..	..	..	6,51,462
Less—Receipts on Capital Account.	114	..	114	..	..	..	114
Net Total ..	6,24,425	26,923	6,51,348	..	..	..	6,51,348
Indirect Charges.							
Capitalized abatement of land revenue	85,701	..	85,701	..	..	..	85,701
Leave and pension allowances ..	26,463	618	27,081	..	..	..	27,081
Audit and accounts	..	13	13	..	..	..	13
Total ..	1,12,164	631	1,12,795	..	..	..	1,12,795
Grand Total ..	7,36,589	27,554	7,64,143	..	..	..	7,64,143

The construction estimate of the Project was closed on 31st March 1893.

MARUDUR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 56 of the Administrative Accounts for 1934–35.]

MARUDUR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3. Sales of water	..	16
5. Receipts from plantations ..	195	11,365
6. Receipts from other canal produce.	2,016	46,473
9. Rents of buildings	15	246
11. Miscellaneous	6,976	26,522
Recoveries of expenditure	375	1,321
Deduct—Refunds	200	1,045
Total revenue realized in Public Works Department	9,377	84,898
Irrigation revenue realized in Civil Department	95,782	60,62,098
Total, Direct Receipts ..	1,05,159	61,46,996
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	279	18,331
Total Public Works and Civil Departments, Revenue	1,05,438	61,65,327
Total, Receipts ..	1,05,438	61,65,327

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	1,512
(2) Main canals and branches ..	..	52,883
(3) Distributaries	..	10,636
(4) Drainage and protective works ..	..	25,618
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	11,000
Total ..	..	1,01,649
II. MAINTENANCE AND REPAIRS—		
(1) Head works	1,627	83,215
(2) Main canals and branches ..	9,059	6,25,274
(3) Distributaries	..	1,04,950
(4) Drainage and protective works ..	420	62,942
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	1,98,634
Total ..	11,106	10,75,015
Total, Extensions and Improvements and Maintenance and Repairs ..	11,106	11,76,664
IV. ESTABLISHMENT	7,176	3,52,087
V. TOOLS AND PLANT	99	1,023
VI. REFUNDS OF REVENUE	..	145
Deduct—Recoveries on Revenue account.	..	17
Total, Direct Charges ..	18,381	15,29,902
Share of collection charges in the Civil Department	4,803	3,04,022
Indirect charges	111	29,356
Total, Direct and Indirect Charges ..	23,295	18,63,280
Deduct—Old maintenance charges saved to Government *	7,133	2,99,687
Net Total ..	16,162	15,63,593
Balance, Net revenue ..	89,276	46,01,734
Grand Total ..	1,05,438	61,65,327

	RS.
* Direct—	
Extensions and Improvements	200
Maintenance and Repairs	4,500
Establishment	2,344
Tools and Plant	42
Total, Direct charges ..	7,086
Indirect	47
Total, Direct and Indirect ..	7,133

MARUDUR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	1,23,832	Net revenue realized to end of 1945-46	45,12,458
Total interest charges for the year 1946-47 ..	2,642	Net revenue realized during 1946-47	80,276
Balance, Net revenue ..	44,75,260		
Total ..	46,01,734	Total ..	46,01,734

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	1,336
Audit and accounts	..	65
Total ..	..	1,401
REVENUE—		
Capitalization of abatement of land revenue	..	701
Leave and pension allowances	..	22,113
Audit and accounts	111	6,542
Total ..	111	29,356
Grand Total ..	111	30,757

MARUDUR ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	32,590	15,335	47,925	..	..	..	47,925
Establishment	7,496	3,324	10,820	..	..	..	10,820
Tools and plant	..	24	24	..	..	..	24
Suspense account	..	..	..	..	..	..	..
Total ..	40,086	18,635	58,721	..	..	..	58,721
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	40,086	18,635	58,721	..	..	..	58,721
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	1,049	287	1,336	..	..	..	1,336
Audit and accounts	..	65	65	..	..	..	65
Total ..	1,049	352	1,401	..	..	..	1,401
Grand Total ..	41,135	18,987	60,122	..	..	..	60,122

The construction estimate of the Project was closed in 1893.

PENNAR RIVER CANALS SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct charges. During the year.	Direct charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	9,29,166	9,36,834
(2) Main canals and branches	..	16,13,408	16,13,408
Reservoirs	..	77,965	77,965
(3) Distributaries	..	13,78,801	13,74,949
(4) Drainage and protective works ..	6,632	3,36,501	3,39,483
(5) Water courses	..	11,384	14,340
Unforeseen works	..	60	60
Old outlay	..	5,26,117	5,26,117
Total Works ..	6,632	48,73,402	48,83,156
II. Establishment	1,299	10,37,228	10,34,702
III. Tools and plant	..	1,45,075	1,47,465
V. *Less*—Receipts on capital account ..	..	2,858	2,858
Net outlay in India and England ..	7,931	60,52,847	60,62,465

PENNAR RIVER CANALS SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3 Sales of water	169	478
5 Receipts from plantations ..	613	5,049
6 Receipts from other canal produce. .	1,870	1,21,537
8 Navigation	632	8,043
9 Rents of buildings	639	22,273
10 Fines	..	12
11 Miscellaneous	53	21,454
Recoveries of expenditure ..	803	11,971
Deduct—Refunds ..	45	7,345
Total, Revenue realized in Public Works Department	4,734	1,83,472
Irrigation revenue realized in Civil Department	6,82,947	2,96,07,703
Total, Direct Receipts ..	6,87,681	2,97,91,175
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	73,367	36,76,017
Total, Public Works and Civil Departments, Revenue	7,61,048	3,34,67,192

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	15	23,112
(2) Main canals and branches ..	..	1,37,246
(3) Distributaries	1,421	3,04,023
(4) Drainage and protective works ..	10	41,985
(5) Special tools and plant	..	— 207
Add—Unclassificable outlay	..	8,370
Total ..	1,446	5,14,529
II. MAINTENANCE AND REPAIRS—		
(1) Head works	95,735	7,93,098
(2) Main canals and branches ..	41,258	18,93,650
(3) Distributaries	1,05,768	21,17,510
(4) Drainage and protective works ..	30,700	2,53,916
(5) Special tools and plant	..	549
Add—Unclassifiable outlay	..	23,236
Total ..	2,73,461	50,81,959
III. COMPENSATION	..	7,390
Total, Extensions and Improvements and Maintenance and Repairs ..	2,74,907	56,03,878
IV. ESTABLISHMENT	66,851	23,93,536
V. TOOLS AND PLANT	11	39,613
VI. REFUNDS OF REVENUE	..	1,907
Total, Direct Charges ..	3,41,769	80,38,934

PENNAR RIVER CANALS SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total: During the year.	Total: To end of the year.
	RS.	RS.
Total, Receipts ..	7,61,048	3,34,67,192

Charges.	Total: During the year.	Total: To end of the year.
	RS.	RS.
Share of collection charges in the Civil Department	36,648	16,66,186
Indirect charges	2,749	2,99,033
Total, Direct and Indirect Charges ..	3,81,166	1,00,04,153
* *Deduct*—Old maintenance charges saved to Government	35,756	28,84,716
Net Total ..	3,45,410	71,19,437
Balance, Net revenue ..	4,15,638	2,63,47,755
Grand Total ..	7,61,048	3,34,67,192

	RS.
* Direct—	
Extensions and improvements	3,909
Maintenance and repairs	25,744
Establishment	5,805
Tools and plant	1
Total, Direct ..	35,459
Indirect	297
Total, Direct and Indirect ..	35,756

PENNAR RIVER CANALS SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,35,86,622	Net revenue realized to end of 1945–46	2,59,32,117
Total interest charges for the year 1946–47 ..	2,71,933	Net revenue realized during 1946–47	4,15,638
Balance, net revenue ..	1,24,89,200		
Total ..	2,63,47,755	Total ..	2,63,47,755

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	8,57,687
Leave and pension allowances	..	1,57,657
Audit and accounts	66	2,530
Total ..	66	10,17,874
REVENUE—		
Capitalization of abatement of land revenue	..	33,362
Leave and pension allowances	..	2,36,951
Audit and accounts	2,749	28,720
Total ..	2,749	2,99,033
Grand Total ..	2,815	13,16,907

PENNAR RIVER CANALS SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total Charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	37,49,097	9,97,259	47,46,356	1,27,046	1,36,800	9,754	48,73,402
Establishment	8,05,532	1,91,841	9,97,373	39,855	37,329	— 2,526	10,37,228
Tools and plant	1,42,971	1,758	1,44,729	346	2,736	2,390	1,45,075
Suspense account	..	..	..	..	..	..	..
Total ..	46,97,600	11,90,858	58,88,458	1,67,247	1,76,865	9,618	60,55,705
Less—Receipts on Capital Account.	55	2,803	2,858	..	..	..	2,858
Net Total ..	46,97,545	11,88,055	58,85,600	1,67,247	1,76,865	9,618	60,52,847
Indirect Charges.							
Capitalized abatement of land revenue	7,99,748	57,939	8,57,687	..	1,007	1,007	8,57,687
Leave and pension allowances ..	1,35,090	22,567	1,57,657	..	..	..	1,57,657
Audit and accounts	..	1,260	1,260	1,270	1,368	98	2,530
Total ..	9,34,838	81,766	10,16,604	1,270	2,375	1,105	10,17,874
Grand Total ..	56,32,383	12,69,821	69,02,204	1,68,517	1,79,240	10,723	70,70,721

The construction estimate of the Project was closed on 31st March 1894 and the completion report approved in G.O. Nos. 763 I., dated 3rd October 1891 and 559 I., dated 22nd July 1898.

ARKENKOTA CHANNEL—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 67 of the Administrative Accounts for 1934–35.]

ABKENKOTA CHANNEL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5 Receipts from plantations ..	1,174	7,072
6 Receipts from other canal produce	370	1,728
9 Rents of buildings	..	25
10 Fines	..	1
11 Miscellaneous..	8	7,705
Total, Revenue realized in Public Works Department	1,552	16,531
Irrigation Revenue realized in Civil Department	29,845	10,93,492
Total, Direct Receipts ..	31,397	11,10,023
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	428	30,373
Total, Public Works and Civil Departments, Revenue	31,825	11,40,396
Total, Receipts ..	31,825	11,40,396

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	1,130
(2) Main canals and branches ..	..	45,476
(3) Distributaries	..	882
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	11,475
Total ..	..	58,963
II. MAINTENANCE AND REPAIRS—		
(1) Head works	7,231	17,442
(2) Main canals and branches ..	..	2,13,917
(3) Distributaries	..	2,514
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	1,73,223
Total ..	7,231	4,07,096
Total, Extensions and Improvements and Maintenance and Repairs ..	7,231	4,66,059
IV. ESTABLISHMENT	2,988	1,20,234
V. TOOLS AND PLANT	— 8	1,868
VI. REFUNDS OF REVENUE	..	13
Deduct—RECOVERIES ON REVENUE ACCOUNT	..	5
Total, Direct Charges ..	10,211	5,88,199
Share of collection charges in the Civil Department	1,514	56,194
Indirect Charges	73	12,546
Total, Direct and Indirect charges ..	11,798	6,56,939
Deduct—Old maintenance charges saved to Government *	1,224	40,708
Net Total ..	10,574	6,16,231
Balance, net revenue	21,251	5,24,165
Grand Total ..	31,825	11,40,396

	RS.
* Direct—	
Extensions and improvements	793
Maintenance and repairs	100
Establishment	322
Tools and plant	..
Total, Direct ..	1,215
Indirect	9
Total, Direct and Indirect ..	1,224

ARKENKOTA CHANNEL—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	3,59,305	Net revenue realized to end of 1945–46	5,02,914
Total interest charges for the year 1946–47 ..	6,335	Net revenue realized during 1946–47	21,251
Balance, net revenue ..	1,58,525		
Total ..	5,24,165	Total ..	5,24,165

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	3,676
Total ..	..	3,676
REVENUE—		
Capitalization of Abatement of Land Revenue ..	..	5
Leave and pension allowances	..	10,825
Audit and accounts	73	1,716
Total ..	73	12,546
Grand Total ..	73	16,222

ARKENKOTA CHANNEL—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	81,578	32,927	1,14,505	..	..	..	1,14,505
Establishment	18,760	7,504	26,264	..	..	..	26,264
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	1,00,338	40,431	1,40,769	..	..	..	1,40,769
Less—Receipt on capital account.	..	..	..	..	..	..	..
Net Total ..	1,00,338	40,431	1,40,769	..	..	..	1,40,769
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	2,626	1,050	3,676	..	..	..	3,676
Total ..	2,626	1,050	3,676	..	..	..	3,676
Grand Total ..	1,02,964	41,481	1,44,445	..	..	..	1,44,445

The construction estimate of the project was closed on 31st March 1894.

TIRUKKOYILUR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 72 of the Administrative Accounts for 1934–35.]

TIRUKKOYILUR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total: During the year. RS.	Total: To end of the year. RS.
I. DIRECT RECEIPTS—		
3. Sales of water	..	756
5. Receipts from plantations	966	49,836
6. Receipts from other canal produce	206	10,429
8. Navigation	..	2
9. Rents of buildings	15	1,140
10. Fines	..	2
11. Miscellaneous	76	1,603
Recoveries of expenditure	..	127
Deduct—Refunds	10	803
Total, Revenue realized in Public Works Department	1,253	63,092
Irrigation Revenue realized in Civil Department	76,982	34,11,547
Total, Direct Receipts	78,235	34,74,639
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	3,369	2,45,543
Total, Public Works and Civil Departments, Revenue	81,604	37,20,182

Charges.	Total: During the year. RS.	Total: To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	98	13,854
(2) Main canals and branches	..	66,189
(3) Distributaries	3,509	69,194
(4) Drainage and protective works	..	20,015
(5) Special tools and plant	..	..
Total	3,607	1,69,252
II. MAINTENANCE AND REPAIRS—		
(1) Headworks	2,136	1,91,194
(2) Main canals and branches	13,121	4,22,693
(3) Distributaries	28,369	5,13,539
(4) Drainage and protective works	..	8,717
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	1,95,063
Total	43,626	13,31,206
Total, Extensions and Improvements and Maintenance and Repairs	47,233	15,00,458
IV. ESTABLISHMENT	16,119	5,04,764
V. TOOLS AND PLANT	199	4,295
VI. REFUNDS OF REVENUE	..	303
Deduct—Recoveries on Revenue account	..	194
Total, Direct Charges	63,551	20,09,626

TIRUKKOYILUR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
			Share of collection charges in the Civil Department.	4,018	1,82,855
			Indirect Charges	472	40,549
			Total, Direct and Indirect Charges ..	68,041	22,33,030
			Deduct—Old maintenance charges saved to Government *	6,396	2,34,040
			Net total ..	61,645	19,98,990
			Balance, net revenue	19,959	17,21,192
Total, Receipts ..	81,604	37,20,182	Grand total ..	81,604	37,20,182

	RS.
* Direct—	
Extensions and improvements	1,972
Maintenance and repairs	2,960
Establishment	1,394
Tools and plant	21
Total, Direct ..	6,347
Indirect	49
Total, Direct and Indirect ..	6,396

TIRUKKOYILUR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	8,89,867	Net revenue realized to end of 1945–46	17,01,233
Total interest charges for the year 1946–47 ..	17,514	Net revenue realized during 1946–47	19,959
Balance, net revenue ..	8,13,811		
Total ..	17,21,192	Total ..	17,21,192

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		105
Capitalization of abatement of land revenue	..	9,731
Leave and pension allowances	..	165
Audit and accounts	..	
Total ..	..	10,001
REVENUE—		552
Capitalization of abatement of land revenue	..	32,094
Leave and pension allowances	..	7,903
Audit and accounts	472	
Total ..	472	40,549
Grand Total ..	472	50,550

TIRUKKOYILUR ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	2,01,591	1,16,784	3,18,375	..	..	..	3,18,375
Establishment	46,361	24,348	70,709	..	..	..	70,709
Tools and plant	..	105	105	..	..	..	105
Suspense account	..	..	..	..	..	..	..
Total ..	2,47,952	1,41,237	3,89,189	..	..	..	3,89,189
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	2,47,952	1,41,237	3,89,189	..	..	..	3,89,189
Indirect Charges.							
Capitalized abatement of land revenue	28	77	105	..	..	..	105
Leave and pension allowances ..	6,490	3,241	9,731	..	..	..	9,731
Audit and accounts	..	165	165	..	..	..	165
Total ..	6,518	3,483	10,001	..	..	..	10,001
Grand Total ..	2,54,470	1,44,720	3,99,190	..	..	..	3,99,190

The construction estimate of the project was closed on 31st March 1895.

SHATIATOPE ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 74 of the Administrative Accounts for 1938–39.]

SHATIATOPE ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	634	24,388
6. Receipts from other canal produce.	25	8,292
8. Navigation receipts	22	49
9. Rents of buildings	471	4,764
10. Fines	..	4
11. Miscellaneous	16	2,494
Recoveries of expenditure	..	1,572
Deduct—Refunds	70	560
Total, Revenue realized in Public Works Department	1,098	41,003
Irrigation revenue realized in Civil Department	1,51,460	75,47,565
Total, Direct Receipts ..	1,52,558	75,88,568
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	17,031	15,19,904
Total, Public Works and Civil Departments, Revenue	1,69,589	91,08,472
Total, Receipts.	1,69,589	91,08,472

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	988	11,346
(2) Main canals and branches ..	1,383	57,845
(3) Distributaries	..	30,418
(4) Drainage and protective works ..	..	849
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	21,316
Total ..	2,371	1,21,774
II. MAINTENANCE AND REPAIRS—		
(1) Head works	3,204	2,50,902
(2) Main canals and branches ..	29,659	5,89,144
(3) Distributaries	8,877	2,85,036
(4) Drainage and protective works ..	569	5,271
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	2,87,678
Total ..	42,309	14,18,031
Total Extensions and Improvements and Maintenance and Repairs	44,680	15,39,805
IV. ESTABLISHMENT	17,396	5,81,225
V. TOOLS AND PLANT	188	4,676
VI. REFUNDS OF REVENUE	..	249
Deduct—Recoveries on Revenue account.	..	359
Total, Direct Charges ..	62,264	21,25,596
Share of collection charges in the Civil Department	8,425	4,53,371
Indirect charges	447	48,627
Total Direct and Indirect Charges ..	71,136	26,27,594
Deduct—Old maintenance charges saved to Government *	2,133	78,009
Net Total ..	69,003	25,49,585
Balance, net revenue	1,00,586	65,58,887
Grand Total ..	1,69,589	91,08,472

* Direct—	RS.
Extensions and improvements	64
Maintenance and repairs	1,580
Establishment	465
Tools and plant	7
Total, Direct ..	2,116
Indirect	17
Total, Direct and Indirect ..	2,133

SHATIATOPE ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46. ..	15,14,698	Net revenue realized to end of 1945-46	64,58,301
Total interest charges for the year 1946-47 ..	46,345	Net revenue realized during 1946-47	1,00,586
Balance, net revenue ..	49,97,844		
Total ..	65,58,887	Total ..	65,58,887

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalized abatement of land revenue	..	44,016
Leave and pension allowances	..	14,732
Audit and accounts	..	927
Total ..	..	59,675
REVENUE—		
Capitalized abatement of land revenue	..	685
Leave and pension allowances	..	40,369
Audit and accounts	447	7,573
Total ..	447	48,627
Grand Total ..	447	1,08,302

SHATIATOPE ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,09,182	7,93,931	9,03,113	..	..	..	9,03,113
Establishment	24,702	1,01,411	1,26,113	..	..	..	1,26,113
Tools and plant	..	660	660	..	..	..	660
Suspense account	..	..	..	..	..	..	..
Total ..	1,33,884	8,96,002	10,29,886	..	..	..	10,29,886
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	1,33,884	8,96,002	10,29,886	..	..	..	10,29,886
Indirect Charges.							
Capitalized abatement of land revenue	..	44,016	44,016	..	..	..	44,016
Leave and pension allowances ..	3,457	11,275	14,732	..	..	..	14,732
Audit and accounts	..	927	927	..	..	..	927
Total ..	3,457	56,218	59,675	..	..	..	59,675
Grand Total ..	1,37,341	9,52,220	10,89,561	..	..	..	10,89,561

The construction estimate of the project was closed on 31st March 1895.

CHEYYAR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital account for and to end of 1946–47.

[Vide details on page 79 of the Administrative Accounts for 1937–38.]

CHEYYAR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5 Receipts from plantations ..	193	16,944
6 Receipts from other canal produce.	20	12,245
9 Rents of buildings	93	5,795
11 Miscellaneous	9	20,678
Recoveries of expenditure ..	..	84
Deduct—Refunds	..	41
Total, Revenue realized in Public Works Department	320	55,705
Irrigation revenue realized in Civil Department	77,630	35,81,726
Total, Direct Receipts ..	77,950	36,37,431

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	14,008
(2) Main canals and branches ..	..	25,806
(3) Distributaries	774	1,24,166
(4) Drainage and protective works ..	..	1,919
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	39,441
Total ..	774	2,05,340
II. MAINTENANCE AND REPAIRS—		
(1) Head works	4,062	98,181
(2) Main canals and branches ..	10,128	2,57,743
(3) Distributaries	35,807	12,49,279
(4) Drainage and protective works.	..	13,489
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	2,78,001
Total ..	49,997	18,96,693
Total, Extensions and Improvements and Maintenance and Repairs ..	50,771	21,02,033
IV. ESTABLISHMENT	20,336	6,03,174
V. TOOLS AND PLANT	— 61	10,076
VI. REFUNDS OF REVENUE	..	832
Deduct—Recoveries on Revenue account.	..	9
Total, Direct Charges ..	71,046	27,16,106

CHEYYAR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–1947—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	4,735	3,11,938	Share of collection charges in the Civil Department	4,047	1,93,137
			Indirect charges	508	57,093
Total, Public Works and Civil Departments—Revenue ..	82,685	39,49,369	Total, Direct and Indirect charges ..	75,601	29,66,336
			* *Deduct*—Old maintenance charges saved to Government	4,390	1,46,983
			Net Total ..	71,211	28,19,353
			Balance, net revenue ..	11,474	11,30,016
Total, Receipts.	82,685	39,49,369	Grand Total ..	82,685	39,49,369

* Direct—	RS.
Extensions and improvements	2,566
Maintenance and repairs	640
Establishment	1,156
Tools and plant	— 4
Total, Direct ..	4,358
Indirect	32
Total, Direct and Indirect ..	4,390

CHEYYAR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46	11,81,182	Net revenue realized to end of 1945–46	11,18,542
Total interest charges for the year 1946–47	23,616	Net revenue realized during 1946–47	11,474
Balance, net revenue ..	..	Balance, net interest charges.	74,782
Total ..	12,04,798	Total ..	12,04,798

No. 5.—Account of Indirect Charges for and to end of 1946–1947.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	744
Leave and pension allowances	..	13,948
Audit and accounts	..	509
Total ..	..	15,201
REVENUE—		
Leave and pension allowances	..	45,944
Audit and accounts	508	11,149
Total ..	508	57,093
Grand Total ..	508	72,294

CHEYYAR ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	3,20,865	99,298	4,20,163	..	..	..	4,20,163
Establishment	73,542	30,399	1,03,941	..	..	..	1,03,941
Tools and plant	..	744	744	..	..	..	744
Suspense account	..	..	..	..	..	..	..
Total	3,94,407	1,30,441	5,24,848	..	..	..	5,24,848
Less—Receipts on capital account.	..	50	50	..	..	..	50
Net Total	3,94,407	1,30,391	5,24,798	..	..	..	5,24,798
Indirect Charges.							
Capitalized abatement of land revenue.	744	..	744	..	..	..	744
Leave and pension allowances	10,296	3,652	13,948	..	..	..	13,948
Audit and accounts	..	509	509	..	..	..	509
Total	11,040	4,161	15,201	..	..	..	15,201
Grand Total	4,05,447	1,34,552	5,39,999	..	..	..	5,39,999

The construction estimate of the Project was closed on 31st March 1896.

CUMBUM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 87 of the Administrative Accounts for 1934–35.]

CUMBUM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
6. Other canal produce	..	111	(1) Head works	..	418
11. Miscellaneous	..	11	(2) Main canals and branches ..	..	6,689
			(3) Distributaries	..	9,924
Total, Revenue realized in Public Works Department	..	122	(4) Drainage and protective works ..	..	..
Irrigation Revenue realized in Civil Department	12,935	3,36,896	(5) Special tools and plant	..	7,186
			Add—Unclassifiable outlay	..	..
			Total ..	..	24,217
			II. MAINTENANCE AND REPAIRS—		
			(1) Head works	975	14,505
			(2) Main canals and branches ..	1,460	43,365
			(3) Distributaries	204	33,397
			(4) Drainage and protective works ..	..	1,047
			(5) Special tools and plant	..	24,128
			Add—Unclassifiable outlay	..	..
			Total ..	2,639	1,16,442
Total, Direct Receipts ..	12,935	3,37,018	Total, Extensions and Improvements and Maintenance and Repairs ..	2,639	1,40,659
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT	2,164	46,094
			V. TOOLS AND PLANT	47	1,134
Share of land revenue collected in the Civil Department	472	32,981	VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges ..	4,850	1,87,887
Total, Public Works and Civil Departments—Revenue	13,407	3,69,999	Share of collection charges in the Civil Department	669	18,490
			Indirect charges	26	7,245
			Total, Direct and Indirect charges ..	5,545	2,13,622
			Deduct—Old maintenance charges saved to Government *	1,406	51,279
			Net Total ..	4,139	1,62,343
			Balance, net revenue	9,268	2,07,656
Total, Receipts ..	13,407	3,69,999	Grand Total ..	13,407	3,69,999

	RS.
* Direct—	
Extensions and improvements	..
Maintenance and repairs	793
Establishment	591
Tools and plant	14
Total, Direct ..	1,398
Indirect	8
Total, Direct and Indirect ..	1,406

CUMBUM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	1,77,825	Net revenue realized to end of 1945-46	1,98,388
Total interest charges for the year 1946-47... ..	[illegible],779	Net revenue realized during 1946-47	9,268
Balance, net revenue ..	26,052		
Total ..	2,07,656	Total ..	2,07,656

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	206
Leave and pension allowances	..	2,182
Total ..	..	2,388
REVENUE—		
Capitalization of abatement of land revenue	..	2,801
Leave and pension allowances	..	3,909
Audit and accounts	26	535
Total ..	26	7,245
Grand Total ..	26	9,633

CUMBUM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	37,314	31,387	68,701	..	..	..	68,701
Establishment	8,495	6,789	15,284	..	..	..	15,284
Tools and plant	..	..	..	..	..	..	..
Suspense accounts	..	..	..	..	..	..	..
Total ..	45,809	38,176	83,985	..	..	..	83,985
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	45,809	38,176	83,985	..	..	..	83,985
Indirect Charges.							
Capitalized abatement of land revenue	..	206	206	..	..	..	206
Leave and pension allowances ..	1,232	950	2,182	..	..	..	2,182
Total ..	1,232	1,156	2,388	..	..	..	2,388
Grand Total ..	47,041	39,332	86,373		..	..	86,373

The construction estimate of the project was closed on 31st March 1896.

POINEY ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details of page 92 of the Administrative Accounts for 1934–35.]

POINEY ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	115	6,088
6. Receipts from other canal produce.	303	10,767
9. Rents of buildings	8	2,281
11. Miscellaneous	..	4,600
Recoveries of expenditure	..	874
Deduct—Refunds	..	12
Total, Revenue realized in Public Works Department	426	24,598
Irrigation Revenue realized in Civil Department	82,106	36,28,027
Total, Direct Receipts	82,532	36,52,625
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	5,488	4,17,020

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	9,391
(2) Main canals and branches ..	..	24,538
(3) Distributaries	427	57,627
(4) Drainage and protective works ..	..	49,029
(5) Special tools and plant	..	..
Total ..	427	1,40,585
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	1,96,617
(2) Main canals and branches ..	4,294	1,51,298
(3) Distributaries	9,391	6,25,942
(4) Drainage and protective works ..	34,841	34,841
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	2,76,594
Total ..	48,526	12,85,292
Total, Extensions and Improvements and Maintenance and Repairs ..	48,953	14,25,877
IV. ESTABLISHMENT	19,599	4,20,504
V. TOOLS AND PLANT	— 63	5,787
VI. REFUNDS OF REVENUE	..	461
Deduct—Recoveries on Revenue account.	..	5
Total, Direct charges ..	68,489	18,52,624
Share of collection charges in the Civil Department	4,377	2,02,138
Indirect charges	489	40,706

POINEY ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
Total, Public Works and Civil Departments, Revenue	88,020	40,69,645	Total, Direct and Indirect charges ..	73,355	20,95,468
			* *Deduct*—Old maintenance charges saved to Government	4,291	1,43,268
			Net Total ..	69,064	19,52,200
			Balance, net revenue ..	18,956	21,17,445
Total, Receipts ..	88,020	40,69,645	Grand Total ..	88,020	40,69,645

	RS.
* Direct—	
Extensions and improvements	3,068
Maintenance and repairs	66
Establishment	1,130
Tools and plant	— 4
Total, Direct ..	4,260
Indirect	31
Total, Direct and Indirect ..	4,291

POINEY ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	7,49,031	Net revenue realized to end of 1945-46	20,98,489
Total interest charges for the year 1946-47 ..	13,280	Net revenue during 1946-47	18,956
Balance, net revenue ..	13,55,134		
Total ..	21,17,445	Total ..	21,17,445

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	165
Leave and pension allowances	..	8,480
Audit and accounts	..	167
Total ..	..	8,812
REVENUE—		
Capitalization of abatement of land revenue	..	403
Leave and pension allowances	..	33,141
Audit and accounts	489	7,162
Total ..	489	40,706
Grand Total ..	489	49,518

POINEY ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,83,435	50,828	2,34,263	..	..	..	2,34,263
Establishment	42,189	18,387	60,576	..	..	..	60,576
Tools and plant	..	267	267	..	..	..	267
Suspense account	..	..	..	..	..	..	..
Total ..	2,25,624	69,482	2,95,106	..	..	..	2,95,106
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	2,25,624	69,482	2,95,106	..	..	..	2,95,106
Indirect Charges.							
Capitalized abatement of land revenue	165	..	165	..	..	..	165
Leave and pension allowances ..	5,907	2,573	8,480	..	..	..	8,480
Audit and accounts	..	167	167	..	..	..	167
Total ..	6,072	2,740	8,812	..	..	..	8,812
Grand Total ..	2,31,696	72,222	3,03,918	..	..	..	3,03,918

The construction estimate of the project was closed in 1897.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1946–47

PERIYAR SYSTEM—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on pages 97 and 98 of the Administrative Accounts for 1934–35.]

PERIYAR SYSTEM—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
DIRECT RECEIPTS—		
3. Sales of water	3	1,481
4. Water-supply of towns	..	4,546
5. Receipts from plantations ..	3,249	1,54,233
6. Receipts from other canal produce.	11,769	2,74,293
8. Receipts from navigation ..	152	22,777
9. Rents of buildings	1,365	46,819
10. Fines	..	856
11. Miscellaneous	434	67,117
Recoveries of expenditure ..	1,205	36,625
Deduct—Refunds	555	43,170
Total, Revenue realized in the Public Works Department	17,622	5,65,577
Irrigation revenue realized in Civil Department	8,73,961	3,11,91,603
Total, Direct Receipts ..	8,91,583	3,17,57,180
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	94,863	31,56,086
Total, Public Works and Civil Departments, Revenue	9,86,446	3,49,13,266
Total, Receipts ..	9,86,446	3,49,13,266

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	393	7,03,078
(2) Main canals and branches ..	6,138	1,60,249
(3) Distributaries	..	3,37,527
(4) Drainage and protective works ..	..	16,984
(5) Special tools and plant	..	83
Total ..	6,531	12,17,921
II. MAINTENANCE AND REPAIRS—		
(1) Head works	61,613	10,11,160
(2) Main canals and branches ..	81,891	15,77,679
(3) Distributaries	56,072	13,58,589
(4) Drainage and protective works.	..	85,383
(5) Special tools and plant	..	15,102
Total ..	1,99,576	40,47,913
III. COMPENSATION	..	19,49,418
Total, Extensions and Improvements and Maintenance and Repairs ..	2,06,107	72,15,252
IV. ESTABLISHMENT	1,18,657	28,67,516
V. TOOLS AND PLANT	1,824	88,599
VI. REFUNDS OF REVENUE	..	2,619
Deduct—Recoveries on Revenue account	..	94
Total, Direct Charges ..	3,26,588	1,01,73,892
Share of collection charges in the Civil Department	44,715	15,95,556
Indirect Charges	2,061	2,55,378
Total, Direct and Indirect Charges ..	3,73,364	1,20,24,826
Deduct—Old maintenance charges saved to Government*	39,301	16,52,045
Net Total ..	3,34,063	1,03,72,781
Balance, net revenue ..	6,52,383	2,45,40,485
Grand Total ..	9,86,446	3,49,13,266

	RS.
* Direct—	
Extensions and improvements	4,474
Maintenance and repairs	21,422
Establishment	12,917
Tools and plant	229
Total, Direct ..	39,042
Indirect	259
Total, Direct and Indirect ..	39,301

PERIYAR SYSTEM—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,96,76,881	Net revenue realized to end of 1945–46	2,38,88,102
Total interest charges for the year 1946–47 ..	4,70,908	Net revenue realized during 1946–47	6,52,383
Balance, net revenue ..	43,92,696		..
Total ..	2,45,40,485	Total ..	2,45,40,485

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	1,36,468
Leave and pension allowances	..	2,33,396
Audit and accounts	..	1,163
Total ..	..	3,71,027
REVENUE—		
Capitalization of abatement of land revenue	..	28,458
Leave and pension allowances	..	1,79,762
Audit and accounts	2,061	47,158
Total ..	2,061	2,55,378
Grand Total ..	2,061	6,26,405

PERIYAR SYSTEM—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS: Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS: Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	60,69,752	19,58,551	80,28,303	..	..	..	80,28,303
Establishment	13,46,177	3,44,561	16,90,738	..	..	..	16,90,738
Tools and plant	7,28,291	38,606	7,66,897	..	..	..	7,66,897
Suspense account	..	..	..	..	..	..	..
Total ..	81,44,220	23,41,718	1,04,85,938	..	..	..	1,04,85,938
Less—Receipts on Capital Account.	14,203	7,108	21,311	..	..	..	21,311
Net Total ..	81,30,017	23,34,610	1,04,64,627	..	..	..	1,04,64,627
Indirect Charges.							
Capitalized abatement of land revenue	34,661	1,01,807	1,36,468	..	..	..	1,36,468
Leave and pension allowances ..	1,88,466	44,930	2,33,396	..	..	..	2,33,396
Audit and accounts	..	1,163	1,163	..	..	..	1,163
Total ..	2,23,127	1,47,900	3,71,027	..	..	..	3,71,027
Grand Total ..	83,53,144	24,82,510	1,08,35,654	..	..	..	1,08,35,654

The construction estimate of the project was closed on 31st March 1897 and the completion report approved in G.O. No. 863 I., dated 8th September 1903.

Kistna Delta System—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	11,96,507	11,96,507
(2) Main canals and branches	7,933	51,34,091	52,02,372
(3) Distributaries	61,534	37,06,175	42,26,180
(4) Drainage and protective works	31,649	34,58,782	35,18,461
(5) Water courses	..	1,42,928	1,71,187
(6) Special tools and plant	..	..	..
Old outlay	..	30,81,755	30,81,755
Total, Works	1,01,116	1,67,20,238	1,73,96,462
II. Establishment	27,503	41,71,310	42,65,591
III. Tools and Plant	865	7,26,479	7,77,019
IV. Suspense	..	..	..
V. *Less*—Receipts on Capital Account	358	44,342	43,984
Net outlay in India and England	1,29,126	2,15,73,685	2,23,95,088

Kistna Delta System—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Direct Receipts—		
3 Sales of water	5,848	1,05,757
4 Water-supply of towns	2,461	1,18,490
5 Receipts from plantations	7,316	4,94,487
6 Receipts from other canal produce.	70,247	18,84,099
7 Water power	..	1,281
8 Navigation receipts	2,01,005	51,01,216
9 Rents of buildings	604	1,30,151
10 Fines	443	1,393
11 Miscellaneous	23,342	2,13,519
Recoveries of expenditure	2,285	53,892
Deduct—Refunds	10,430	40,427
Total Revenue realized in the Public Works Department	3,03,121	80,63,858
Irrigation Revenue realized in the Civil Department	53,55,020	21,40,36,691
Total, Direct Receipts	56,58,141	22,21,00,549

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Extensions and Improvements—		
(1) Head works	3,446	1,92,570
(2) Main canals and branches	15,028	10,16,303
(3) Distributaries	26,979	9,37,445
(4) Drainage and protective works	1,22,238	6,00,509
(5) Water courses	..	3,799
(6) Special tools and plant	..	19,664
Total	1,67,691	27,70,290
II. Maintenance and Repairs—		
(1) Head works	92,900	23,03,093
(2) Main canals and branches	6,84,908	1,45,66,454
(3) Distributaries	2,61,389	67,88,505
(4) Drainage and protective works	1,50,806	28,37,283
(5) Special tools and plant	..	2,30,755
Add—Unclassifiable outlay	..	9,10,934
Total	11,90,003	2,76,37,024
Total, Extensions and Improvements and Maintenance and Repairs	13,57,694	3,04,07,314
IV. Establishment	4,98,050	1,68,90,529
V. Tools and Plant	11,625	19,82,385
VI. Refunds of Revenue	..	25,907
Deduct—Recoveries on Revenue Account	..	4,984

KISTNA DELTA SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total During the year.	Total To end of the year.	Charges.	Total During the year.	Total To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS— Share of land revenue collected in the Civil Department ..	1,92,210	1,24,36,293	Total, Direct Charges ..	18,67,369	4,93,01,151
			Share of collection charges in the Civil Department ..	2,73,673	1,15,99,270
			Indirect charges ..	13,577	17,12,443
Total, Public Works and Civil Departments—Revenue ..	58,50,351	23,45,36,842	Total, Direct and Indirect Charges ..	21,54,619	6,26,12,864
			Balance, net revenue ..	36,95,732	17,19,23,978
Total, Receipts ..	58,50,351	23,45,36,842	Grand Total ..	58,50,351	23,45,36,842

KISTNA DELTA SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	3,99,08,583	Net revenue realized to end of 1945–46	16,82,28,246
Total interest charges for the year 1946–47 ..	9,65,050	Net revenue realized during 1946–47	36,95,732
Balance net revenue ..	13,10,50,345		
Total ..	17,19,23,978	Total ..	17,19,23,978

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	6,95,582
Leave and pension allowances	..	5,03,855
Audit and Accounts	1,011	45,547
Total ..	1,011	12,44,984
REVENUE—		
Capitalization of abatement of land revenue ..	..	28,560
Leave and pension allowances	..	15,11,522
Audit and Accounts	13,577	1,72,361
Total ..	13,577	17,12,443
Grand Total ..	14,588	29,57,427

KISTNA DELTA SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	94,90,888	50,00,713	1,44,91,601	22,28,637	29,04,861	6,76,224	1.67,20,238
Establishment	22,14,258	12.87,780	35.02,038	6,69,272	7,63,553	94,281	41,71,310
Tools and plant	6,60,944	57,981	718,925	7,554	58,094	50,540	7,26,479
Suspense account	..	..	..	..	..	..	..
Total ..	1,23,66,090	63,46,474	1,87,12,564	29,05,463	37,26.508	8,21,045	2,16,18,027
Less—Receipts on Capital Account.	15,400	28,584	43,984	358	..	358	43,984 358
Net Total ..	1,23,50,690	63,17,890	1,86,68,580	29,05,463 — 358	37,26,508	8,21,045 + 358	2,15,74,043 — 358
Indirect Charges.							2,15,73,685
Capitalized abatement of land revenue	4,53,037	2,42,545	6,95,582	..	63,733	63,733	6,95,582
Leave and pension allowances ..	3,87,938	1,15,917	5,03,855	..	..	..	5,03,855
Audit and Accounts	..	23,258	23,258	22,289	29,047	6,758	45,547
Total ..	8,40,975	3,81,720	12,22,695	22,289	92,780	70,491	12,44,984
Grand Total ..	1,31,91,665	66,99,610	1,98,91,275	29,27,752 — 358	38,19,288	8,91,536 + 358	2,28,19,027 — 358
							2,28,18,669

The construction estimate of the project was closed on 31st March 1898 and the completion report approved in G.O. No. 60 I. dated 25th January 1905.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1946–47

NANDIYAR CHANNEL SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 108 of the Administrative Accounts for 1934–35.]

NANDIYAR CHANNEL SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	741	11,117
6. Receipts from other canal produce.	192	3,573
8. Navigation receipts	126	181
9. Rents of buildings	5	156
10. Fines	..	3
11. Miscellaneous	359	3,436
Recoveries of expenditure	..	50
Deduct—Refunds	59	261
Total Revenue realized in the Public Works Department	1,364	18,255
Irrigation Revenue realized in the Civil Department	16,297	3,80,710
Total, Direct Receipts ..	17,661	3,98,965
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	250	5,467
Total, Public Works and Civil Departments, Revenue	17,911	4,04,432
Total, Receipts ..	17,911	4,04,432

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	7,486
(2) Main canals and branches ..	2,313	14,903
(3) Distributaries	..	1,115
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	2,313	23,504
II. MAINTENACE AND REPAIRS—		
(1) Head works	..	16,862
(2) Main canals and branches ..	12,575	2,05,635
(3) Distributaries	678	9,963
(4) Drainage and protective works ..	..	4.497
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	..
Total ..	13,253	2,36,957
Total, Extensions and Improvements and Maintenance and Repairs ..	15,566	2,60,461
IV. ESTABLISHMENT	4,904	88,163
V. TOOLS AND PLANT	65	987
Deduct—RECOVERIES ON REVENUE ACCOUNT	..	8
Total, Direct Charges ..	20,535	3,49,603
Share of collection charges in the Civil Department	819	19,179
Indirect charges	156	5,810
Total, Direct and Indirect charges ..	21,510	3,74,592
Deduct—Old maintenance charges saved to Government *	4,159	1,37,421
Net Total ..	17,351	2,37,171
Balance, net revenue ..	560	1,67,261
Grand Total ..	17,911	4,04,432

	RS.
* Direct—	
Extensions and Improvements	2,836
Maintenance and Repairs	371
Establishment	907
Tools and plant	13
Total, Direct ..	4,127
Indirect	32
Total, Direct and Indirect ..	4,159

NANDIYAR CHANNEL SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46	1,13,078	Net revenue realized to end of 1945–46	1,66,701
Total interest charges for the year 1946–47 ..	2,845	Net revenue realized during 1946–47	560
Balance, net revenue ..	51,337		
Total ..	1,67,261	Total ..	1,67,261

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	838
Leave and pension allowances	..	1,646
Audit and Accounts	..	..
Total ..	..	2,484
REVENUE—		
Capitalization of abatement of land revenue	..	142
Leave and pension allowances	..	3,683
Audit and accounts	156	1,985
Total ..	156	5,810
Grand Total ..	156	8,294

NANDIYAR CHANNEL SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	43,488	7,988	51,476	..	..	..	51,476
Establishment	10,002	1,753	11,755	..	..	..	11,755
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	53,490	9,741	63,231	..	..	..	63,231
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	53,490	9,741	63,231	..	..	..	63,231
Indirect Charges.							
Capitalized abatement of land revenue	818	20	838	..	..	..	838
Leave and pension allowances	1,400	246	1,646	..	..	..	1,646
Total ..	2,218	266	2,484	..	..	..	2,484
Grand Total ..	55,708	10,007	65,715	..	..	..	65,715

The construction estimate of the project was closed in 1899 and completion report approved in G.O. No. 149 I., dated 12th February 1897.

CHICACOLE MINOR RIVERS SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 106 of the Administrative Accounts for 1935–36.]

CHICACOLE MINOR RIVERS SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total: During the year.	Total: To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
1 Water-rates from irrigation ..	..	62
2 Owner's rates ..	..	139
3 Receipts from sale of water ..	..	734
5 Receipts from plantations ..	..	1,503
6 Receipts from other canal produce.	188	7,931
11 Miscellaneous ..	9	2,056
Total Revenue realized in Public Works Department.	197	12,425
Irrigation Revenue realized in Civil Department.	94,634	31,63,207
Total, Direct Receipts ..	94,831	31,75,632

Charges.	Total: During the year.	Total: To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works ..	5,846	37,966
(2) Main canals and branches ..	..	66,464
(3) Distributaries ..	..	84,081
(4) Drainage and protective works ..	..	..
(5) Special tools and plant ..	..	5,713
Total ..	5,846	1,94,224
II. MAINTENANCE AND REPAIRS—		
(1) Head works ..	47,392	15,780
(2) Main canals and branches ..	..	12,35,354
(3) Distributaries ..	..	3,48,207
(4) Drainage and protective works ..	..	4,817
(5) Special tools and plant ..	..	..
Add—Unclassifiable outlay ..	..	2,985
Total ..	47,392	16,07,143
Total Extensions and Improvements and Maintenance and Repairs.	53,238	18,01,367

CHICACOLE MINOR RIVERS SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT	14,553	6,07,634
			V. TOOLS AND PLANT	1,074	17,284
			VI. REFUNDS OF REVENUE	..	5
Share of Land Revenue collected in the Civil Department.	7,874	5,88,421	*Deduct*—Recoveries on Revenue account.	..	275
Total, Public Works and Civil Departments, Revenue.	1,02,705	37,64,053	Total, Direct charges ..	68,865	24,26,015
			Share of collection charges in the Civil Department.	5,122	1,87,519
			Indirect charges	532	57,630
			Total, Direct and Indirect charges ..	74,519	26,71,164
			* *Deduct*—Old maintenance charges saved to Government.	3,643	2,04,139
			Net Total ..	68,876	24,67,025
			Balance, Net revenue	33,829	12,97,028
Total, Receipts ..	1,02,705	37,64,053	Grand Total ..	1,02,705	37,64,053

	RS.
* Direct—	
Extensions and improvements	1,529
Maintenance and repairs	3,126
Establishment	848
Tools and plant	94
Total, Direct ..	5,597
Indirect	46
Total, Direct and Indirect ..	5,643

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1946–47

CHICACOLE MINOR RIVERS SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46	4,67,815	Net revenue realized to end of 1945–46	12,63,199
Total interest charges for the year 1946–47	12,519	Net revenue realized during 1946–47	33,829
Balance, net revenue ..	8,16,694		
Total ..	12,97,028	Total ..	12,97,028

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	4,084
Leave and pension allowances	..	6,830
Audit and accounts	..	116
Total ..	..	11,030
REVENUE—		
Capitalization of abatement of land revenue	..	9,367
Leave and pension allowances	..	37,017
Audit and accounts	532	11,246
Total ..	532	57,630
Grand Total ..	532	68,660

CHICACOLE MINOR RIVERS SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,02,797	1,24,865	2,27,662	..	..	..	2,27,662
Establishment	23,382	26,725	50,107	..	..	..	50,107
Tools and plant	..	427	427	..	..	..	427
Suspense account	..	..	..	..	..	..	..
Total ..	1,26,179	1,52,017	2,78,196	..	..	..	2,78,196
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	1,26,179	1,52,017	2,78,196	..	..	..	2,78,196
Indirect Charges.							
Capitalized abatement of land revenue.	..	4,084	4,084	..	..	..	4,084
Leave and pension allowances ..	3,274	3,556	6,830	..	..	..	6,830
Audit and accounts	..	116	116	..	..	..	116
Total ..	3,274	7,756	11,030	..	..	..	11,030
Grand Total ..	1,29,453	1,59,773	2,89,226	..	..	..	2,89,226

The construction estimate of the project was closed on 31st March 1900 and the completion report approved in G.O. No. 152 I., dated **17th May 1911.**

LOWER COLEROON ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 119 of the Administrative Accounts for 1934–35.]

LOWER COLEROON ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946—47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
2 Owners' rates	..	123
3 Sales of water	539	4,566
4 Water-supply of towns	252	8,402
5 Receipts from plantations	5,225	1,12,406
6 Receipts from other canal produce.	1,921	70,010
8 Navigation receipts	254	924
9 Rents of buildings	142	12,050
10 Fines	..	315
11 Miscellaneous	1,532	36,348
Recoveries of expenditure	969	8,886
Deduct—Refunds	125	2,956
Total, Revenue realized in Public Works Department.	10,709	2,51,074
Irrigation revenue realized in Civil Department.	4,42,461	2,35,03,058
Total, Direct Receipts	4,53,170	2,37,54,132
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department.	51,549	48,15,128
Total, Public Works and Civil Departments, Revenue.	5,04,719	2,85,69,260
Total, Receipts	5,04,719	2,85,69,260

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	1,95,081
(2) Main canals and branches	257	8,20,868
(3) Distributaries	39	77,348
(4) Drainage and protective works	..	23,534
(5) Special tools and plant	..	— 1,800
Add—Unclassifiable outlay	..	24,873
Total	296	11,39,904
II. MAINTENANCE AND REPAIRS—		
(1) Head works	13,448	3,32,825
(2) Main canals and branches	1,29,959	32,51,800
(3) Distributaries	11,632	4,30,942
(4) Drainage and protective works	1,335	1,58,096
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	4,82,053
Total	1,56,374	46,55,716
Total, Extensions and Improvements and Maintenance and Repairs	1,56,670	57,95,620
IV. ESTABLISHMENT	55,385	20,00,441
V. TOOLS AND PLANT	660	22,115
VI. REFUNDS OF REVENUE	..	423
Deduct—Recoveries on revenue account	..	3,094
Total, Direct Charges	2,12,715	78,15,505
Share of collection charges in the Civil Department	24,699	14,15,905
Indirect charges	1,567	1,80,406
Total, Direct and Indirect charges	2,38,981	94,11,816
Deduct—Old maintenance charges saved to Government *	9,442	3,42,912
Net Total	2,29,539	90,68,904
Balance, net revenue	2,75,180	1,95,00,356
Grand Total	5,04,719	2,85,69,260

* Direct—	RS.
Extensions and improvements	2,427
Maintenance and repairs	4,853
Establishment	2,058
Tools and plant	31
Total, Direct	9,369
Indirect	73
Total, Direct and Indirect	9,442

LOWER COLEROON ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	48,12,582	Net revenue realized to end of 1945–46	1,92,25,176
Total interest charges for the year 1946–47 ..	1,31,104	Net revenue realized during 1946–47	2,75,180
Balance, net revenue ..	1,45,56,670		
Total ..	1,95,00,356	Total ..	1,95,00,356

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	33,241
Leave and pension allowances	..	45,917
Audit and accounts	..	9,088
Total ..	..	88,246
REVENUE—		
Capitalization of abatement of land revenue	..	19,316
Leave and pension allowances	..	1,22,721
Audit and accounts	1,567	38,369
Total ..	1,567	1,80,406
Grand Total ..	1,567	2,68,652

LOWER COLEROON ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	10,67,518	13,89,734	24,57,252	..	..	..	24,57,252
Establishment	2,32,629	2,09,937	4,42,566	..	..	..	4,42,566
Tools and plant	14,059	2,721	16,780	..	..	..	16,780
Suspense account	..	..	..	..	..	..	..
Total ..	13,14,206	16,02,392	29,16,598	..	..	..	29,16,598
Less—Receipts on Capital Account.	..	3,175	3,175	..	..	..	3,175
Net Total ..	13,14,206	15,99,217	29,13,423	..	..	..	29,13,423
Indirect Charges.							
Capitalized abatement of land revenue	10,946	22,295	33,241	..	..	..	33,241
Leave and pension allowances ..	32,568	13,349	45,917	..	..	..	45,917
Audit and accounts	..	9,088	9,088	..	..	..	9,088
Total ..	43,514	44,732	88,246	..	..	..	88,246
Grand Total ..	13,57,720	16,43,949	30,01,669	..	..	..	30,01,669

The construction estimate of the project was closed on 30th June 1903 and the completion report approved in G.O. No. 400, I., dated 24th September 1909.

KISTNA EAST BANK CANAL EXTENSION SCHEME—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Headworks	..	7,46,233	7,50,105
(2) Main canals and branches ..	..	17,80,397	17,92,064
(3) Distributaries	2,072	9,89,626	9,82,556
(4) Drainage and protective works ..	..	2,58,248	2,80,878
(5) Water-courses	..	2,05,666	2,22,400
(6) Special tools and plant	..	3,41,033	3,41,033
Total, Works ..	2,072	43,21,203	43,69,036
II. Establishment	564	8,37,229	7,45,158
III. Tools and plant	18	6,89,061	7,34,458
V. Less receipts on capital account ..	..	99,270	99,270
Net outlay in India and England ..	2,654	57,48,223	57,49,382

KISTNA EAST BANK CANAL EXTENSION SCHEME—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
I DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sales of water	100	100	(1) Head works	..	52,048
4. Water-supply of towns	..	..	(2) Main canals and branches ..	4,525	26,694
5. Receipts from plantations ..	..	873	(3) Distributaries	..	24,421
6. Receipts from other canal produce			(4) Drainage and protective works ..	..	8,574
	7,863	74,222	(5) Special tools and plant	..	689
8. Navigation receipts	2,509	41,311	Total ..	4,525	1,12,426
9. Rents of buildings	2,133	31,982	II. MAINTENANCE AND REPAIRS—		
			(1) Headworks	..	18,80,544
10. Fines	..	3	(2) Main canals and branches ..	77,868	6,09,145
11. Miscellaneous	577	18,671	(3) Distributaries	38,171	2,76,180
Recoveries of expenditure	57	817	(4) Drainage and protective works ..	15,527	1,19,336
Deduct—Refunds	446	5,357	(5) Special tools and plant	..	20,730
			Add—Unclassifiable outlay	..	..
Total, revenue realized in Public Works Department.	12,793	1,62,622	Total ..	1,31,566	29,05,935
Irrigation Revenue realized in Civil Department	5,75,000	89,23,141	Total, Extensions and Improvements and Maintenance and Repairs	1,36,091	30,18,361
Total, Direct Receipts ..	5,87,793	90,85,763	IV. ESTABLISHMENT	48,989	12,60,109
			V. TOOLS AND PLANT	1,165	73,801

KISTNA EAST BANK CANAL EXTENSION SCHEME—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.	Charges.	Total. During the year. RS.	Total. To end of the year. RS.
II. INDIRECT RECEIPTS—			VI. REFUNDS OF REVENUE ..	..	15
Share of Land Revenue collected in the Civil Department ..	87,205	22,71,071	*Deduct*—Recoveries on Revenue account	..	176
Total, Public Works and Civil Departments, Revenue	6,74,998	1,13,56,834	Total, Direct charges ..	1,86,245	43,52,110
			Share of collection charges in the Civil Department	29,617	4,68,061
			Indirect charges	1,361	1,01,100
			Total, Direct and Indirect charges ..	2,17,223	49,21,271
			Deduct—Old maintenance charges saved to Government *	15,719	5,87,408
			Net Total ..	2,01,504	43,33,863
			Balance, net revenue ..	4,73,494	70,22,971
Total, Receipts ..	6,74,998	1,13,56,834	Grand Total ..	6,74,998	1,13,56,834

* Direct—	RS.
Extensions and improvements	49
Maintenance and repairs	12,131
Establishment	3,313
Tools and plant	104
Total, Direct ..	15,597
Indirect ..	122
Total, Direct and Indirect ..	15,719

KISTNA EAST BANK CANAL EXTENSION SCHEME—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945–46 ..	48,84,128	Net revenue realized to end of 1945–46	65,49,477
Total interest charges for the year 1946–47 ..	2,57,995	Net revenue realized during 1946–47	4,73,494
Balance Net Revenue ..	18,80,848		
Total ..	70,22,971	Total ..	70,22,971

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	22,224
Leave and pension allowances	..	52,699
Audit and accounts	21	32,390
Total ..	21	1,07,313
REVENUE—		
Capitalization of abatement of land revenue	..	440
Leave and pension allowances	..	77,881
Audit and accounts	1,361	22,779
Total ..	1,361	1,01,100
Grand Total ..	1,382	2,08,413

KISTNA EAST BANK CANAL EXTENSION SCHEME—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	9,86,285	5,33,431	15,19,716	28,01,487	28,49,320	47,833	43,21,203
Establishment	1,87,250	2,11,973	3,99,223	4,38,006	3,45,935	—92,071	8,37,229
Tools and plant	6,71,389	6,083	6,77,472	11,589	56,986	45,397	6,89,061
Suspense account	..	..	..	..	..	..	..
Total ..	18,44,924	7,51,487	25,96,411	32,51,082	32,52,241	1,159	58,47,493
Less—Receipts on Capital Account.	377	98,893	99,270	..	..	..	99,270
Net Total ..	18,44,547	6,52,594	24,97,141	32,51,082	32,52,241	1,159	57,48,223
Indirect Charges.							
Capitalized abatement of land revenue	379	21,845	22,224	..	..	..	22,224
Leave and pension allowances ..	26,215	26,484	52,699	..	..	..	52,699
Audit and accounts	..	4,377	4,377	28,013	28,493	480	32,390
Total ..	26,594	52,706	79,300	28,013	28,493	480	1,07,313
Grand Total ..	18,71,141	7,05,300	25,76,441	32,79,095	32,80,734	1,639	58,55,536

The construction estimate of the project was closed on 31st October 1913 and the completion report approved in G.O. No. 143-I., dated 3rd April 1917.

POLAVARAM ISLAND PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Headworks	..	2,78,359	2,78,359
(2) Main canals and branches	456	9,05,498	9,11,846
(3) Distributaries	..	1,12,259	1,12,259
(4) Drainage and protective works ..	..	..	..
(6) Special tools and plant	..		
Total, Works ..	456	12,96,116	13,02,464
II. Establishment	83	3,70,450	3,72,325
III. Tools and plant	9	14,471	14,595
V. Less receipts on capital account ..	..	4,099	4,099
Net outlay in India and England ..	548	16,76,938	16,85,285

POLAVARAM ISLAND PROJECT—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	420	5,559
6. Receipts from other canal produce.	535	3,438
8. Navigation receipts	21	269
9. Rent of buildings	2	236
10. Recoveries of expenditure ..	..	564
11. Miscellaneous	485	3,265
Deduct—Refunds ..	..	167
Total Revenue realized in Public Works Department	1,463	13,164
Irrigation Revenue realized in Civil Department	1,75,096	19,48,070
Total, Direct Receipts ..	1,76,559	19,61,234
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments, Revenue	1,76,559	19,61,234
Total, Receipts ..	1,76,559	19,61,234

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches ..	..	15
(3) Distributaries	..	13,716
(4) Drainage and protective works ..	2,077	24,885
(5) Special tools and plant	..	..
Total ..	2,077	38,616
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	..
(2) Main canals and branches ..	16,960	54,187
(3) Distributaries	4,903	99,596
(4) Drainage and protective works ..	34,488	1,73,296
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	..
Total ..	56,351	3,27,079
Total, Extensions and Improvements and Maintenance and Repairs ..	58,428	3,65,695
IV. ESTABLISHMENT	13,710	1,30,902
V. TOOLS AND PLANT	1,179	5,385
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	73,317	5,01,982
Share of collection charges in the Civil Department	8,755	97,401
Indirect Charges	584	3,666
Total, Direct and Indirect Charges ..	82,656	6,03,049
Balance, net revenue	93,903	13,58,185
Grand Total ..	1,76,559	19,61,234

POLAVARAM ISLAND PROJECT—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	14,49,978	Net revenue realized to end of 1945–46	12,64,282
Total interest charges for the year 1946–47 ..	75,422	Net revenue realized during 1946–47	93,903
		Balance, net interest charges	1,67,215
Total ..	15,25,400	Total ..	15,25,400

No. 5.—Accounts of Indirect charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	10,146
Leave and pension allowances	..	4,423
Audit and accounts	4	12,958
Total ..	4	27,527
REVENUE—		
Capitalization of abatement of land revenue	..	10
Leave and pension allowances	..	..
Audit and accounts	584	3,656
Total ..	584	3,666
Grand Total ..	588	31,193

POLAVARAM ISLAND PROJECT—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expendiutre against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	12,33,116	56,818	12,89,934	6,182	12,530	6,348	12,96,116
Establishment	3,51,544	17,386	3,68,930	1,520	3,395	1,875	3,70,450
Tools and plant	13,850	494	14,344	127	251	124	14,471
Suspense account	..	..	..	..	..	..	..
Total ..	15,98,510	74,698	16,73,208	7,829	16,176	8,347	16,81,037
Less—Receipts on Capital Account.	4,099	..	4,099	..	..	..	4,099
Net Total ..	15,94,411	74,698	16,69,109	7,829	16,176	8,347	16,76,938
Indirect Charges.							
Capitalized abatement of land revenue	10,080	66	10,146	..	..	..	10,146
Leave and pension allowances ..	4,423	..	4,423	..	..	..	4,423
Audit and accounts	12,330	567	12,897	61	125	64	12,958
Total ..	26,833	633	27,466	61	125	64	27,527
Grand Total ..	16,21,244	75,331	16,96,575	7,890	16,301	8,411	17,04,465

The construction estimate of the project was closed on 28th February 1934 and the completion report approved in G.O. No. 1258, Public Works **Department (Irrigation), dated 26th May 1936.**

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	DIRECT CHARGES. During the year.	DIRECT CHARGES. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—			
(1) *Head Works*—			
A. Preliminary expenses	..	1,86,634	1,85,000
B. Land	..	30,31,367	30,10,000
C. Works	..	2,70,68,290	2,83,00,000
K. Buildings	..	25,58,078	25,87,000
O. Miscellaneous	..	29,97,633	30,74,000
P. Maintenance	..	11,106	34,000
Total ..	..	3,58,53,108	3,71,90,000
(2) *Main Canals and Branches*—			
(*a*) Grand Anicut Canal system—			
A. Preliminary expenses	..	98,520	99,000
B. Land	10,021	11,50,913	12,00,000
C. Works	52,117	1,30,501	19,30,000
D. Regulators	..	3,06,822	3,20,000
E. Falls and weirs	..	1,67,144	1,70,000
F. (1) Other cross-drainage works.	..	24,90,731	23,60,000
G. Bridges	..	8,03,085	8,25,000
H. Escapes	..	29,189	25,000
K. Buildings	21,395	3,46,306	2,55,200
L. Earthwork	9,351	32,58,533	33,20,000
M. Plantations	..	17,625	25,000
O. Miscellaneous	..	1,04,937	86,717
P. Maintenance	..	1,02,132	1,20,000
Total ..	92,884	90,06,438	1,07,35,917
(*b*) Vadavar system—			
A. Preliminary expenses	..	20,845	20,900
B. Land	..	90,799	91,000
D. Regulators	..	27,592	27,600
E. Falls and weirs	..	25,182	24,360
F. (1) Other cross-drainage works.	..	57,293	54,080
G. Bridges	..	41,875	40,000
H. Escapes	..	24,349	24,350
K. Buildings	..	29,807	28,750
L. Earthwork	..	2,04,098	2,03,800
M. Plantations	..	4,049	4,060
O. Miscellaneous	..	13,604	14,500
P. Maintenance	..	9,664	10,600
Total ..	..	5,49,157	5,44,000
Total, (2) Main Canals and Branches ..	92,884	95,55,595	1,12,79,917

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project*—cont.

No. 2.—Capital Account for and to end of 1946–47—*cont.*

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—*cont.*			
(3) *Distributaries*			
(*a*) Grand Anicut Canal System—			
A. Preliminary expenses	— 40	1,30,674	1,32,000
B. Land	35,707	27,41,479	28,75,000
C. Works	2,04,183	16,36,645	11,84,900
L. Earthwork	96,284	9,74,804	8,96,611
M. Plantations	..	11,346	18,000
O. Miscellaneous	..	79,165	86,830
P. Maintenance	..	40,194	40,000
Total ..	3,36,134	56,14,307	52,33,341
(*b*) Vadavar system—			
A. Preliminary expenses	..	22,604	22,800
B. Land	..	4,58,943	4,57,200
C. Works	..	2,06,057	2,09,000
L. Earthwork	..	2,46,986	2,48,000
M. Plantations	..	2,773	2,800
O. Miscellaneous	..	13,894	16,000
P. Maintenance	..	17,839	24,000
Total ..	..	9,69,096	9,79,800
Total, (3) Distributaries ..	3,36,134	65,83,403	62,13,141
(6) *Special Tools and Plant* ..	— 2,52,258	74,39,685	87,00,000
Loss on stock ..	..	2,53,477	10,200
Total, Works ..	1,76,760	5,96,85,268	6,33,93,258
II. ESTABLISHMENT (*a*)—			
Non-Voted—(Charges)—			
Pay of officers	..	14,61,489	..
Cost of passage granted	..	27,965	..
Other compensatory allowances .. } Travelling allowance .. .. .. }	..	98,636	..
Contingencies	..	137	..
Supervision charges	..	5,526	..
Bonus contribution to Special Provident Fund	..	12,942	..
Deduct—Recoveries	..	4,637	..
Voted—			
Pay of officers	22,250	11,20,203	..
Pay of establishment	25,479	22,56,877	..
Travelling allowance .. .. .. } Fixed travelling allowance .. .. } Other compensatory allowance .. }	19,936	3,75,237	..
Contract contingencies	4,833	5,362	..
Supplies and services	..	2,093	..

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project*—cont.

No. 2.—Capital Account for and to end of 1946–47—*cont.*

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
II. ESTABLISHMENT (*a*)—*cont.*			
Voted—*cont.*			
Non-contract contingencies—			
Stationery and Printing	..	2,07,832	..
Other contingencies	..	58,231	..
Supervision charges	..	40,94[illegible]	..
Bonus contribution to Special Provident Fund	..	12,704	..
Charges payable to Government—Departments, etc.	..	1,104	..
Total ..	72,498	56,82,648	..
English cost of establishment—			
Par value (Voted and Non-voted) ..	3,288	3,51,001	..
Loss or gain by exchange	5	8,669	..
Deduct—Recoveries (Voted)	..	2,53,540	..
Add—Amount debited by transferred establishment (Establishment inclusive of pensionary charges) ..	— 97,355	— 2,36,057	..
Add—Pensionary charges	5,212	5,79,618	..
Net Total, Establishment (a) ..	— 16,352	61,32,339	64,30,035
III. TOOLS AND PLANT—			
New supplies—			
Scientific instruments and drawing materials	..	64,900	..
Tools	..	1,20,165	..
Office furniture	..	43,887	..
Navigation plant	..	1,285	..
Camp-equipage	..	29,586	..
Repairs and carriage	..	37,844	..
Total, Tools and Plant ..	..	2,97,667	..
Deduct—Charges debited to other heads of account	..	..	..
Add—Amount debited by Transferred establishment	350	— 6,074	..
Net Total— Tools and Plant ..	350	2,91,593	3,40,506
IV. SUSPENSE	— 16,278	— 16,279	90,000
Grand Total ..	1,44,480	6,60,92,921	7,02,53,799
V. *Less*—RECEIPTS ON CAPITAL ACCOUNT.	44,954	24,69,493	8,50,000
Net outlay in India and England ..	99,526	6,36,23,428	6,94,03,799

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3. Sales of water	78,328	3,13,441
4. Water-supply of towns	..	3,663
5. Receipts from plantations ..	8,634	56,168
6. Receipts from other canal produce.	2,128	6,215
8. Navigation	3	133
9. Rents of buildings	8,157	1,71,916
10. Fines	..	29
11. Miscellaneous	16,865	1,34,601
Recoveries of expenditure ..	186	19,828
Deduct—Refunds	5,570	11,286
Total, Revenue realized in Public Works Department	1,08,731	6,94,708
Irrigation revenue realized in Civil Department	15,04,105	1,78,64,996
Total, Direct Receipts	16,12,836	1,85,59,704

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	2,129	19,551
(2) Main canals and branches ..	4,540	3,46,614
(3) Distributaries	33,509	3,45,088
(4) Drainage and protective works ..	172	6,993
Total ..	40,350	7,18,246
II. MAINTENANCE AND REPAIRS—		
(1) Head works	61,291	6,25,584
(2) Main canals and branches ..	2,12,868	16,31,902
(3) Distributaries	1,11,007	6,88,729
(4) Drainage and protective works ..	3,480	24,154
Total ..	3,88,646	29,70,369
III. COMPENSATION—		
Total, Extensions and Improvements and Maintenance and repairs.	4,28,996	36,88,615
IV. ESTABLISHMENT	1,48,750	14,05,256
V. TOOLS AND PLANT	1,456	11,149
Total, Direct Charges ..	5,79,202	51,05,020

Receipts.	During the year.	To end of the year.
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	30,231	97,455
Total, Public Works and Civil Departments, Revenue	16,43,067	1,86,57,159

Charges.	During the year.	To end of the year.
Share of collection charges in the Civil Department	75,386	8,93,882
Indirect charges	4,290	39,685
Total, Direct and Indirect charges.	6,58,878	60,38,587
Deduct—Old maintenance charges saved to Government *	14,784	1,38,138
Net Total ..	6,44,094	59,00,449
Balance Net Revenue ..	9,98,973	1,27,56,710
Grand Total ..	16,43,067	1,86,57,159

	RS.
* Direct—	
Extensions and Improvements ..	..
Maintenance and Repairs	11,400
Establishment	3,222
Tools and Plant	48
Total, Direct ..	14,670
Indirect	114
Total, Direct and Indirect ..	14,784

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	5,01,92,244	Net revenue realized to end of 1945–46	1,17,57,737
Total interest charges for the year 1946–47 ..	28,60,518	Net revenue realized during 1946–47	9,98,973
		Balance, net interest charges	4,02,96,052
Total ..	5,30,52,762	Total ..	5,30,52,762

No. 5.—Accounts of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	4,48,701
Leave and pension allowances	..	23,617
Audit and accounts	1,768	5,67,953
Total ..	1,768	10,40,271
REVENUE—		
Capitalization of abatement of land revenue	..	2,823
Leave and pension allowances	..	..
Audit and accounts	4,290	36,862
Total ..	4,290	39,685
Grand Total ..	6,058	10,79,956

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	..	15,158	15,158	5,96,70,110	6,33,78,100	37,07,990	5,96,85,268
Establishment	..	4,564	4,564	61,27,775	64,25,471	2,97,696	61,32,339
Tools and plant	..	44	44	2,91,549	3,40,462	48,913	2,91,593
Suspense account	..	..	..	—16,279	90,000	1,06,279	—16,279
Total ..	..	19,766	19,766	6,60,73,155	7,02,34,033	41,60,878	6,60,92,921
Less—Receipts on Capital Account.	..	..	..	24,69,493	8,50,000	— 16,09,493	24,69,493
Total outlay in India and England	..	19,766	19,766	6,36,03,662	6,93,84,033	57,70,371	6,36,23,428
Indirect Charges.							
Capitalization of abatement of land revenue	..	..	..	4,48,701	5,05,950	57,249	4,48,701
Leave and pension allowances ..	..	..	..	23,617	25,000	1,383	23,617
Audit and accounts	..	151	151	5,67,802	6,36,231	68,429	5,67,953
Total ..	..	151	151	10,40,120	11,67,181	1,27,061	10,40,271
Grand total outlay in India and England	..	19,917	19,917	6,46,43,782	7,05,51,214	58,97,432	6,46,63,699

KATTALAI ANICUT SCHEME—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	DIRECT CHARGES. During the year.	DIRECT CHARGES. To end of the year.	Cost of construction as now estimated.
		RS.	RS.
I. WORKS—			
(1) *Head Works—*			
B. Land	..	257	..
C. Works	..	5,91,068	5,14,349
K. Buildings	..	2,510	10,000
O. Miscellaneous	..	12,392	1,18,651
Unforeseen works	..	..	37,000
P. Maintenance	..	18,814	..
Total, Head Works	..	6,25,041	6,80,000
(2) *Main Canals and Branches—*			
A. Preliminary expenses	..	11,933	20,004
B. Land	..	4,82,552	4,58,063
C. Works	..	52,721	55,201
D. Regulators	..	94,750	1,03,417
E. Falls and weirs	..	24,667	25,629
F. Cross drainage	..	3,49,149	3,50,145
F. (1) Other cross and drainage works	..	3,317	3,470
G. Bridges	..	2,76,064	2,58,247
H. Escapes	..	40,913	..
K. Buildings	..	28,865	39,382
L. Earthwork	..	11,66,636	13,02,900
M. Plantations	..	..	11,000
N. Tanks	..	..	46,600
O. Miscellaneous	..	1,02,962	67,194
P. Maintenance	..	43,740	43,359
Unforeseen works	..	..	92,425
Total, Main Canals	..	26,78,269	28,77,036
(3) *Distributaries—*			
B. Land	.		
C. Work	..	90,188	43,851
E. Falls and weirs	..	13,246	23,304
L. Earthwork	..	12,176	27,182
O. Miscellaneous	..	41,084	60,079
	..	14,280	11,584
Total	..	1,70,974	1,66,000
(6) *Special Tools and Plant*	..	36,560	96,392
Loss on stock	..	2	..
Total, Works	..	35,10,846	38,19,428
II. ESTABLISHMENT—			
Non-voted (Charged)—			
Pay of officers	..	45,325	..
Passage pay	..	476	..
Travelling allowance	..	6,945	..

KATTALAI ANICUT SCHEME—*Canal Project*—cont.

No. 2.—Capital Account for and to end of 1946–47—*cont.*

Heads of account.	DIRECT CHARGES. During the year.	DIRECT CHARGES. To end of the year.	Cost of construction as now estimated
	RS.	RS.	RS.
II. ESTABLISHMENT—*cont.*			
Voted—			
Pay of officers	..	52,743	..
Pay of establishment	..	1,15,988	..
Travelling allowance; Fixed travelling allowance; Other compensatory allowance; Non-contract, contingencies—Miscellaneous	..	38,793	..
Total, Establishment	..	2,60,270	..
English cost of establishment—			
Par value	..	18,678	..
Loss or gain by exchange	..	1,262	..
Add—Pensionary charges on special establishment	..	21,828	..
Add—Supervision charges on special establishment	..	14,984	..
Add—Amount debited by Transferred establishment (inclusive of pensionary charges)	..	1,83,730	..
Grand total, Establishment	..	5,00,752	5,55,858
III. TOOLS AND PLANT—			
New supplies—			
Scientific instruments and drawing materials	..	6,441	..
Plant and machinery	..	3,306	..
Tools	..	32,572	..
Office furniture	..	2,510	..
Repairs and carriage	..	8,290	..
Total, Tools and Plant	..	53,119	..
Add—Amount debited by Transferred	..	—311	..
Net total, Tools and Plant	..	52,808	57,922
IV. SUSPENSE	..	1	..
Less—RECEIPTS ON CAPITAL ACCOUNT.	..	10,540	..
V. Net outlay in India and England	..	40,53,867	44,33,208

KATTALAI ANIOUT SCHEME—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3. Sales of water	50	1,011
5. Receipts from plantations ..	9,883	62,607
6. Receipts from other canal produce.	1,336	18,631
8. Navigation receipts	116	882
9. Rents of buildings	307	3,700
10. Fines	..	5
11. Miscellaneous	126	810
Recoveries of expenditure	59	1,644
Deduct—Refunds	140	1,969
Total revenue realized in the Public Works Department	11,737	87,321
Irrigation revenue realized in Civil Department	1,87,436	15,18,630
Total, Direct Receipts ..	1,99,173	16,05,951
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	121	1,824
Total, Public Works and Civil Departments, Revenue	1,99,294	16,07,775
Grand Total ..	1,99,294	16,07,775

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	—675
(2) Main canals and branches ..	—313	1,47,903
(3) Distributaries	..	9,324
(4) Drainage and protective works ..	..	8,611
(5) Special tools and plant	..	..
Total ..	—313	1,65,163
II. MAINTENANCE AND REPAIRS—		
(1) Head works	48	29,721
(2) Main canals and branches ..	57,812	10,82,880
(3) Distributaries	13,666	36,835
(4) Drainage and protective works ..	112	1,139
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	71,638	11,50,575
Total, Extensions and Improvements and Maintenance and Repairs	71,325	13,15,738
IV. ESTABLISHMENT	24,966	5,05,689
V. TOOLS AND PLANT	300	2,771
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	96,591	18,24,198
Share of collection charges in the Civil Department	9,373	75,950
Indirect charges	713	14,484
Total, Direct and Indirect Charges ..	1,06,677	19,14,632
Deduct—Old maintenance charges saved to Government*	62,897	10,55,217
Net Total ..	43,780	8,59,415
Balance, Net revenue ..	1,55,514	7,48,360
Grand Total ..	1,99,294	16,07,775

	RS.
* Direct—	
Maintenance and repairs	48,500
Establishment	13,708
Tools and plant	204
Total, Direct ..	62,412
Indirect	485
Total, Direct and Indirect ..	62,897

KATTALAI ANICUT SCHEME—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	27,21,219	Net revenue realized to end of 1945–46	5,92,846
Total interest charges for the year 1946–47 ..	1,82,263	Net revenue realized during 1946–47	1,55,514
		Balance, net interest charges	21,55,122
Total ..	29,03,482	Total ..	29,03,482

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	55,971
Leave and pension allowances	..	7,233
Audit and accounts	..	35,112
Total ..	..	98,316
Capitalization of abatement of land revenue	..	1,326
Audit and accounts	713	13,158
Total ..	713	14,484
Grand Total ..	713	1,12,800

KATTALAI ANICUT SCHEME—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Charges against closed sanctions: Expenditure against open canal sanctions.	Charges against closed sanctions: Total.	Current sanctions: Charges to date.	Current sanctions: Amount of sanctioned estimate.	Current sanctions: Unspent balance of estimate.	Total charges to date against old and current sanctions.
				RS.	RS.	RS.	RS.
Direct Charges.							
Works	..	..	..	35,10,846	38,19,428	3,08,582	35,10,846
Establishment	..	..	..	5,00,752	5,55,858	55,106	5,00,752
Tools and plant	..	..	..	52,808	57,922	5,114	52,808
Suspense account	..	..	..	1	..	—1	1
Total ..	..	..	..	40,64,407	44,33,208	3,68,801	40,64,407
Less—Receipt on capital account ..	..	..	..	10,540	..	—10,540	10,540
Net total outlay in India and England	..	..	..	40,53,867	44,33,208	3,79,341	40,53,867
Indirect Charges.							
Capitalized abatement of land revenue ..	..	..	..	55,971	46,097	—9,874	55,971
Leave and pension allowances ..	..	..	..	7,233	7,233	..	7,233
Audit and accounts	..	..	..	35,112	38,194	3,082	35,112
Total ..				98,316	91,524	—6,792	98,316
Grand total outlay in India and England	..	..	..	41,52,183	45,24,732	3,72,549	41,52,183

KURNOOL-CUDDAPAH CANAL—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
Head works	..	1,78,09,750	1,78,09,750
Main canals and branches	23	6,52,306	6,52,306
Distributaries	3,103	6,46,056	6,50,953
Unforeseen works	..	— 257	— 257
Total, Works ..	3,126	1,91,07,855	1,91,12,752
II. Establishment	2,330	3,85,302	3,85,049
III. Tools and plant	56	3,248	3,352
V. Less Receipts on capital account ..	..	2,44,283	2,44,283
Loss by exchange	..	40,80,918	40,80,918
Net outlay in India and England	5,512	2,33,33,040	2,33,37,788

KURNOOL-CUDDAPAH CANAL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
1. Water-rates from irrigation ..	..	35,98,514
3. Sales of water	36	10,729
4. Water-supply of towns	930	84,154
5. Receipts from plantations ..	3,014	45,303
6. Receipts from other canal produce.	3,715	2,89,749
8. Navigation receipts	167	91,399
9. Rents of buildings	195	61,541
10. Fines	..	162
11. Miscellaneous	27	1,13,300
Recoveries of expenditure	50	7,096
Deduct—Refunds	118	4,676
Total revenue realized in Public Works Department	11,016	42,97,271
Irrigation revenue realized in Civil Department	3,67,827	1,14,85,918
Total, Direct Receipts ..	3,78,843	1,57,83,189

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	70	1,55,781
(2) Main canals and branches ..	449	4,44,471
(3) Distributaries	948	84,316
(4) Drainage and protective works ..	..	13,251
(5) Special tools and plant	..	— 168
Add—Unclassifiable outlay	..	565
Total ..	1,467	6,98,216
II. MAINTENANCE AND REPAIRS—		
(1) Head works	16,442	3,20,580
(2) Main canals and branches ..	76,401	43,73,648
(3) Distributaries	18,934	6,25,544
(4) Drainage and protective works ..	..	20,511
(5) Special tools and plant	..	5,891
Add—Unclassifiable outlay	..	11,150
Total ..	1,11,777	53,57,324
Total, Extensions and Improvements and Maintenance and Repairs	1,13,244	60,55,540
IV. ESTABLISHMENTS	96,410	24,46,920
V. TOOLS AND PLANT	2,035	1,23,545
VI. REFUNDS OF REVENUE	..	14,592
Deduct—Recoveries on Revenue Account.	..	196
Total, Direct Charges ..	2,11,689	86,40,401

KURNOOL-CUDDAPAH CANAL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
[.] INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	3,277	90,052	Share of collection charges in the Civil Department	18,526	5,88,213
			Indirect charges	1,132	2,60,015
			Total, Direct and Indirect Charges.	2,31,347	94,88,629
			Deduct—Old maintenance charges saved to Government *	5,301	1,32,859
[T]otal, Public Works and Civil Departments, Revenue	3,82,120	1,58,73,241	Net Total ..	2,26,046	93,55,770
			Balance, net revenue	1,56,074	65,17,471
Total, Receipts ..	3,82,120	1,58,73,241	Grand Total ..	3,82,120	1,58,73,241

* Direct—

	RS.
Extensions and improvements	232
Maintenance and repairs	2,757
Establishment	2,228
Tools and plant	54
Total, Direct ..	5,271
Indirect	30
Total, Direct and Indirect ..	5,301

KURNOOL-CUDDAPAH CANAL—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 . ..	5,40,98,456	Net revenue realized to end of 1945-46	63,61,397
Total interest charges for the year 1946-47 ..	10,49,814	Net revenue realized during 1946-47	1,56,074
		Balance, net interest charges	4,86,30,799
Total ..	5,51,48,270	Total ..	5,51,48,270

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	19,983
Leave and pension allowances	..	53,274
Audit and accounts	31	328
Total ..	31	73,585
REVENUE—		
Capitalization of abatement of land revenue ..	..	5,939
Leave and pension allowances	..	2,30,069
Audit and accounts	1,132	24,007
Total ..	1,132	2,60,015
Grand Total ..	1,163	3,33,600

KURNOOL-CUDDAPAH CANAL—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against Closed Sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current Sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct charges.							
Works	1,77,82,139	13,22,613	1,91,04,752	3,103	8,000	4,897	1,91,07,855
Establishment	..	3,82,989	3,82,989	2,313	2,060	— 253	3,85,302
Tools and plant	..	3,192	3,192	56	160	104	3,248
Suspense account	..	..	..	..	..	..	..
Loss by exchange	40,80,918	..	40,80,918	..	..	..	40,80,918
Total ..	2,18,63,057	17,08,794	2,35,71,851	5,472	10,220	4,748	2,35,77,323
Less—Receipts on Capital Account.	2,24,115	20,168	2,44,283	..	..	..	2,44,283
Net Total ..	2,16,38,942	16,88,626	2,33,27,568	5,472	10,220	4,748	2,33,33,040
Indirect charges.							
Capitalized abatement of land revenue	..	19,983	19,983	..	..	..	19,983
Leave and pension allowances ..	..	53,274	53,274	..	..	..	53,274
Audit and accounts	..	297	297	31	80	49	328
Total ..	..	73,554	73,554	31	80	49	73,585
Grand Total ..	2,16,38,942	17,62,180	2,34,01,122	5,503	10,300	4,797	2,34,06,625

The date of closure of the construction estimate is not known.

BARUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 149 of the Administrative Accounts for 1939–40.]

BARUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Direct Receipts—		
5. Receipts from plantations ..	3,781	24,870
6. Receipts from other canal produce.	247	30,938
9. Rents of buildings	..	1,737
11. Miscellaneous	39	2,123
Recoveries of expenditure	..	39
Deduct—Refunds	13	378
Total, Revenue realized in Public Works Department	4,054	59,329
Irrigation Revenue realized in Civil Department	19,643	8,43,302
Total, Direct Receipts ..	23,697	9,02,631
II. Indirect Receipts—		
Share of land revenue collected in the Civil Department	787	26,169
Total, Public Works and Civil Departments, Revenue	24,484	9,28,800
Total, Receipts ..	24,484	9,28,800

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Extensions and Improvements—		
(1) Headworks	..	5,125
(2) Main canals and branches ..	..	23,104
(3) Distributaries	..	2,844
(4) Drainage and protective works ..	..	1,661
(5) Special tools and plant	..	..
Total ..	..	32,734
II. Maintenance and Repairs—		
(1) Head works	1,890	29,693
(2) Main canals and branches ..	1,495	1,78,439
(3) Distributaries	2,138	64,323
(4) Drainage and protective works ..	..	666
(5) Special tools and plant	..	..
Total ..	5,523	2,73,121
Total, Extensions and Improvements and Maintenance and Repairs ..	5,523	3,05,855
IV. Establishment	2,460	1,06,931
V. Tools and Plant	—7	1,552
VI. Refunds of Revenue	..	54
Deduct—Recoveries on revenue account.	..	44
Total, Direct Charges ..	7,976	4,14,348
Share of collection charges in the Civil Department	991	42,395
Indirect charges	55	10,616
Total, Direct and Indirect charges ..	9,022	4,67,359
Balance, Net revenue ..	15,462	4,61,441
Grand Total ..	24,484	9,28,800

BARUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–1946 ..	9,31,709	Net revenue realized to end of 1945–1946	4,45,979
Total interest charges for the year 1946–1947 ..	19,264	Net revenue realized during 1946–1947	15,462
		Balance, net interest charges	4,89,532
Total ..	9,50,973	Total ..	9,50,973

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue	..	13,000
Leave and pension allowances	..	10,738
Audit and accounts	..	71
Total ..	..	23,809
Revenue—		
Capitalization of abatement of land revenue	..	130
Leave and pension allowances	..	8,931
Audit and accounts	55	1,555
Total ..	55	10,616
Grand Total ..	55	34,425

BARUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct charges.							
Works	3,11,681	31,102	3,42,783	..	..	..	3,42,783
Establishment	71,683	6,823	78,506	..	..	..	78,506
Tools and plant	6,883	78	6,961	..	..	..	6,961
Suspense account	..	..	..	..	..	..	..
Total ..	3,90,247	38,003	4,28,250	..	..	..	4,28,250
Less—Receipts on Capital Account.	22	..	22	..	..	..	22
Net Total ..	3,90,225	38,003	4,28,228	..	..	..	4,28,228
Indirect Charges.							
Capitalized abatement of land revenue	12,056	944	13,000	..	..	..	13,000
Leave and pension allowances ..	10,036	702	10,738	..	..	..	10,738
Audit and accounts	..	71	71	..	..	..	71
Total ..	22,092	1,717	23,809	..	..	..	23,809
Grand Total ..	4,12,317	39,720	4,52,037	..	..	..	4,52,037

The construction estimate of the project was closed on 31st March 1891 and the completion report approved in G.O. No. 721 I., dated 15th Sept ember 1891.

VALLUR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 159 of the Administrative Accounts for 1934–35.]

VALLUR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	..	1,895
6. Receipts from other canal produce	134	3,447
9. Rents of buildings	39	447
Recoveries of expenditure	..	13
11. Miscellaneous	..	3,484
Deduct—Refunds	..	110
Total, Revenue realized in Public Works Department	173	9,176
Irrigation Revenue realized in Civil Department	— 259	1,59,173
Total, Direct Receipts ..	— 86	1,68,349
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	1,074	73,263
Total, Public Works and Civil Departments, Revenue	988	2,41,612
Total, Receipts ..	988	2,41,612

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	..	4,841
(2) Main canals and branches ..	57	1,462
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	4,817
(5) Special tools and plant	..	..
Total ..	57	11,120
II. MAINTENANCE AND REPAIRS—		
(1) Head works	7,604	54,895
(2) Main canals and branches ..	..	53,125
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	17,582
Total ..	7,604	1,25,602
Total, Extensions and Improvements and Maintenance and Repairs ..	7,661	1,36,722
IV. ESTABLISHMENT	1,711	31,711
V. TOOLS AND PLANT	..	680
Deduct—RECOVERIES ON REVENUE ACCOUNT	..	10
Total, Direct Charges ..	9,372	1,69,103
Share of collection charges in the Civil Department	40	11,623
Indirect charges	77	3,302
Total, Direct and Indirect Charges.	9,489	1,84,028
Deduct—Old maintenance charges saved to Government*	1,571	75,798
Net Total ..	7,918	1,08,230
Balance, Net Revenue ..	— 6,930	1,33,382
Grand Total ..	988	2,41,612

	RS.
*Direct—	
Extensions and Improvements	226
Maintenance and repairs	1,077
Establishment	255
Tools and plant	..
Total, Direct charges ..	1,558
Indirect charges	13
Total, Direct and Indirect charges ..	1,571

VALLUR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	2,00,759	Net revenue realized to end of 1945–46	1,40,312
Total interest charges for the year 1946–47 ..	3,346	Net revenue realized during 1946–47	– 6,930
		Balance, net interest charges.	70,723
Total ..	2,04,105	Total ..	2,04,105

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	1,916
Audit and accounts	..	..
Total ..	..	1,916
REVENUE—		
Leave and pension allowances	..	2,489
Audit and accounts	77	813
Total ..	77	3,302
Grand Total ..	77	5,218

VALLUR ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	50,550	10,112	60,662	..	..	..	60,662
Establishment	11,627	2,052	13,679	..	..	..	13,679
Tools and plant	..	25	25	..	..	..	25
Suspense account	..	..	..	..	..	..	..
Total ..	62,177	12,189	74,366	..	..	..	74,366
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net Total ..	62,177	12,189	74,366	..	..	..	74,366
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	1,628	288	1,916	..	..	..	1,916
Total ..	1,628	288	1,916	..	..	..	1,916
Grand total ..	63,805	12,477	76,282	..	..	..	76,282

The construction estimate of the project was closed on 31st March 1893.

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 164 of the Administrative Accounts for 1934–35.]

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3. Sales of water	160	9,80,786
4. Water-supply of towns	44,969	9,04,251
5. Receipts from plantations	..	2,353
6. Receipts from other canal produce	286	6,632
9. Rents of buildings	14	5,442
10. Fines	..	322
11. Miscellaneous	406	8,330
Recoveries of expenditure	39	701
Deduct—Refunds	..	90
Total, Revenue realized in Public Works Department	45,874	19,08,727
Irrigation revenue realized in Civil Department	14,559	8,16,362
Total, Direct Receipts ..	60,433	27,25,089

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	7,204
(2) Main canals and branches ..	3,280	92,047
(3) Distributaries	..	3,277
(4) Drainage and protective works ..	..	613
(5) Special tools and plant	..	22
Total ..	3,280	1,03,163
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	72,364
(2) Main canals and branches ..	20,489	10,20,454
(3) Distributaries	..	3,980
(4) Drainage and protective works ..	..	3,061
(5) Special tools and plant	..	..
Total ..	20,489	10,99,859
Total, Extensions and Improvements and Maintenance and Repairs ..	23,769	12,03,022
IV. ESTABLISHMENT	5,221	3,39,058
V. TOOLS AND PLANT	1	9,998
VI. REFUNDS OF REVENUE	..	88
Deduct—Recoveries on Revenue account	..	1,065
Total, Direct Charges ..	28,991	15,51,101

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	462	33,655	Share of collection charges in the Civil Department	751	44,689
Total, Public Works and Civil Departments—Revenue	60,895	27,58,744	Indirect charges	238	42,550
			Total, Direct and Indirect Charges ..	29,980	16,38,340
			Deduct—Old maintenance charges saved to Government (*a*)	4,582	3,68,317
			Net Total ..	25,398	12,70,023
			Balance, Nêt revenue ..	35,497	14,88,721
Total, Receipts ..	60,895	27,58,744	Grand Total ..	60,895	27,58,744

	RS.
(*a*) Extensions and improvements	3,600
Maintenance and repairs	200
Establishment	744
Tools and plant	..
Total, Direct Charges ..	4,544
Indirect Charges	38
Total, Direct and Indirect Charges ..	4,582

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	45,43,996	Net revenue realized to end of 1945–46	14,53,224
Total interest charges for the year 1946–47 ..	73,299	Net revenue realized during 1946–47	35,497
		Balance, net interest charges	31,28,574
Total ..	46,17,295	Total ..	46,17,295

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	2,08,120
Leave and pension allowances	..	31,522
Audit and accounts	..	412
Total ..	..	2,40,054
REVENUE—		
Capitalization of abatement of land revenue	..	1,095
Leave and pension allowances	..	36,257
Audit and accounts	238	5,198
Total ..	238	42,550
Grand Total ..	238	2,82,604

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Charges against closed sanctions: Expenditure against open canal sanctions.	Charges against closed sanctions: Total.	Current sanctions: Charges to date.	Current sanctions: Amount of sanctioned estimates.	Current sanctions: Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	12,97,799	95,196	13,92,995	..	..	..	13,92,995
Establishment	2,12,547	17,696	2,30,243	..	..	..	2,30,243
Tools and plant	6,648	280	6,928	..	..	..	6,928
Suspense account	..	..	..	..	..	..	..
Total ..	15,16,994	1,13,172	16,30,166	..	..	..	16,30,166
Less—Receipts on Capital Account.	1,167	135	1,302	..	..	..	1,302
Net Total ..	15,15,827	1,13,037	16,28,864	..	..	..	16,28,864
Indirect Charges.							
Capitalized abatement of land revenue	2,08,120	..	2,08,120	..	..	..	2,08,120
Leave and pension allowances ..	30,098	1,424	31,522	..	..	..	31,522
Audit and accounts	..	412	412	..	..	..	412
Total ..	2,38,218	1,836	2,40,054	..	..	..	2,40,054
Grand Total ..	17,54,045	1,14,873	18,68,918	..	..	..	18,68,918

The construction estimate of the project was closed on 1893 and the completion report approved in G.O. No. 153-I., dated 18th February 1895.

• PELANDORAI ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 169 of the Administrative Accounts for 1934–35.]

PELANDORAI ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	1,699	22,536
6. Receipts from other canal produce.	181	10,947
8. Navigation Receipts	..	1
9. Rents of buildings	32	3,708
10. Fines	..	1
11. Miscellaneous	60	2,754
Recoveries of expenditure	5	165
Deduct—Refunds	48	463
Total, Revenue realized in Public Works Department	1,929	39,649
Irrigation Revenue realized in Civil Department	62,504	25,48,187
Total, Direct Receipts ..	64,433	25,87,836
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	86	6,501
Total, Public Works and Civil Departments, Revenue	64,519	25,94,337
Total, Receipts ..	64,519	25,94,337

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	..	23,086
(2) Main canals and branches ..	..	56,436
(3) Distributaries	407	25,737
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	407	1,05,259
II. MAINTENANCE AND REPAIRS—		
(1) Head works	3,538	3,60,408
(2) Main canals and branches ..	15,184	4,89,506
(3) Distributaries	2,747	1,39,884
(4) Drainage and protective works ..	..	3,078
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	21,469	9,92,876
Total, Extensions and Improvements and Maintenance and Repairs ..	21,876	10,98,135
IV. ESTABLISHMENT	7,916	3,29,019
V. TOOLS AND PLANT	92	6,704
VI. REFUNDS OF REVENUE	..	30
Deduct—Recoveries on Revenue account.	..	168
Total, Direct Charges ..	29,884	14,33,720
Share of collection charges in the Civil Department	3,129	1,28,522
Indirect charges	218	34,975
Total, Direct and Indirect Charges ..	33,231	15,97,217
Deduct—Old maintenance charges saved to Government *	150	11,138
Net Total	33,081	15,86,079
Balance, Net Revenue	31,438	10,08,258
Grand Total ..	64,519	25,94,337

	RS.
* Direct—	
Extensions and improvements	59
Maintenance and repairs	58
Establishment	32
Tools and plant	..
Total, Direct Charges ..	149
Indirect Charges	1
Total, Direct and Indirect Charges ..	150

PELANDORAI ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	14,50,656	Net revenue realized to end of 1945–46	9,76,820
Total interest charges for the year 1946–47 ..	28,949	Net revenue realized during 1946–47	31,438
		Balance, net interest charges	4,71,347
Total ..	14,79,605	Total ..	14,79,605

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	27,907
Leave and pension allowances	..	20,865
Audit and accounts	..	..
Total ..	..	48,772
REVENUE—		
Capitalization of abatement of land revenue	..	1,073
Leave and pension allowances	..	29,994
Audit and accounts	218	3,908
Total ..	218	34,975
Grand Total ..	218	83,747

PELANDORAI ANICUT SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				
Direct charge.							
Works	3,32,345	1,88,292	5,20,637	..	..	..	5,20,637
Establishment	73,999	43,427	1,17,426	..	..	..	1,17,426
Tools and plant	4,438	1,599	6,037	..	..	..	6,037
Suspense account	..	..	..	..	..	..	..
Total ..	4,10,782	2,33,318	6,44,100	..	..	..	6,44,100
Less—Receipts on Capital account ..	798	..	798	..	..	..	798
Net Total ..	4,09,984	2,33,318	6,43,302	..	..	..	6,43,302
Indirect charges.							
Capitalized abatement of land revenue	27,489	418	27,907	..	..	..	27,907
Leave and pension allowances ..	14,769	6,096	20,865	..	..	..	20,865
Audit and accounts	..	..	..	..	..	..	..
Total ..	42,258	6,514	48,772	..	..	..	48,772
Grand Total ..	4,52,242	2,39,832	6,92,074	..	..	..	6,92,074

The construction estimate of the project was closed in 1893 and the completion report approved in G.O. No. 155 I., dated 19th February 1894.

PALAR ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 159 of the Administrative Accounts for 1941–42.]

PALAR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
1. Water rates	..	5
5. Receipts from plantations ..	612	32,275
6. Receipts from other canal produce	1,658	54,492
9. Rents of buildings	273	11,713
10. Fines	..	64
11. Miscellaneous	3,509	53,231
Recoveries of expenditure	..	1,553
Deduct—Refunds	8	1,743
Total, Revenue realized in Public Works Department	6,044	1,51,590
Irrigation Revenue realized in Civil Department	2,43,488	1,03,71,018
Total, Direct Receipts ..	2,49,532	1,05,22,608
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	16,852	13,67,732
Total, Public Works and Civil Departments, Revenue	2,66,384	1,18,90,340

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	71	2,15,020
(2) Main canals and branches ..	..	1,96,588
(3) Distributaries	9,043	3,48,185
(4) Drainage and protective works ..	..	1,152
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	32,342
Total ..	9,114	7,93,287
II. MAINTENANCE AND REPAIRS—		
(1) Head works	48,947	6,16,543
(2) Main canals and branches ..	44,608	13,74,614
(3) Distributaries	1,67,085	27,08,891
(4) Drainage and protective works ..	..	5,742
(5) Special tools and plant	..	..
Add Unclassifiable outlay	..	99,655
Total ..	2,60,640	48,05,445
Total Extensions and Improvements and Maitenance and Repairs	2,69,754	55,98,732
IV. ESTABLISHMENT	97,216	14,15,574
V. TOOLS AND PLANT	— 299	32,150
VI. REFUNDS OF REVENUE	..	10,393
Deduct—Recoveries on Revenue Accounts.	..	19
Total, Direct Charges ..	3,66,671	70,56,830

PALAR ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
			Share of collection charges in the Civil Department	12,966	6,18,939
			Indirect charges	2,698	1,53,289
			Total, Direct and Indirect Charges ..	3,82,335	78,29,058
			Deduct—Old maintenance charges saved to Government	4,226	3,74,514
			Net Total ..	3,78,109	74,54,544
			Balance, Net Revenue	— 1,11,725	44,35,796
Total, Receipts ..	2,66,384	1,18,90,340	Grand Total ..	2,66,384	1,18,90,340

	RS.
* Direct—	
Extensions and improvements	178
Maintenance and repairs	2,909
Establishment	1,112
Tools and plant	— 4
Total, Direct ..	4,195
Indirect	31
Total, Direct and Indirect ..	4,226

PALAR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	63,20,042	Net revenue realized to end of 1945–46	45,47,521
Total interest charges for the year 1946–47 ..	1,06,674	Net revenue realized during 1946–47	— 1,11,725
		Balance, net interest charges	19,90,920
Total ..	64,26,716	Total ..	64,26,716

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	25,558
Leave and pension allowances	..	91,644
Audit and accounts	..	282
Total ..	..	1,17,484
REVENUE—		
Capitalization of abatement of land revenue	..	2,638
Leave and pension allowances	..	1,21,432
Audit and accounts	2,698	29,219
Total ..	2,698	1,53,289
Grand Total ..	2,698	2,70,773

PALAR ANICUT SYSTAM—*Cannal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against oper canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	15,22,878	3,45,151	18,68,029	..	..	..	18,68,029
Establishment	3,99,070	75,317	4,74,387	..	..	..	4,74,387
Tools and plant	29,875	172	30,047	..	..	..	30,047
Suspense account	..	..	..	..	..	..	..
Total ..	19,51,823	4,20,640	23,72,463	..	..	..	23,72,463
Less—Receipts on Capital Account.	..	672	672	..	..	..	672
Net Total ..	19,51,823	4,19,968	23,71,791	..	..	..	23,71,791
Indirect Charges.							
Capitalized abatement of land revenue	23,054	2,504	25,558	..	..	..	25,558
Leave and pension allowances ..	81,976	9,668	91,644	..	..	..	91,644
Audit and accounts	..	282	282	..	..	..	282
Total ..	1,05,030	12,454	1,17,484	..	..	..	1,17,484
Grand Total ..	20,56,853	4,32,422	24,89,275	..	..	..	24,89,275

NOTE:—The construction estimate of the project was closed on 31st March 1896 and completion report approvvd in G.O. No. 917, I., dated 15th October 1897.

MUNIYERU SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 173 of the Administrative Accounts for 1939–40.]

MUNIYERU SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
3. Sales of water	..	96
5. Receipts from plantations ..	..	2,977
6. Receipts from other canal produce.	1,405	30,349
8. Navigation receipts	..	3
9. Rents of buildings	23	2,678
11. Miscellaneous	267	4,670
Recoveries of expenditure	..	6
Deduct refunds	..	107
Total, Revenue realized in Public Works Department	1,695	40,672
Irrigation Revenue realized in Civil Department	49,821	13,09,828
Total, Direct Receipts ..	51,516	13,50,500
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	62	3,677
Total, Public Works and Civil Departments, Revenue	51,578	13,54,177
Total, Receipts ..	51,578	13,54,177

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	269	2,848
(2) Main canals and branches ..	10	12,578
(3) Distributaries	22	4,740
(4) Drainage and protective works ..	..	176
(5) Special tools and plant	..	..
Total ..	301	20,342
II. MAINTENANCE AND REPAIRS—		
(1) Head works	2,317	1,03,208
(2) Main canals and branches ..	8,396	1,88,140
(3) Distributaries	1,185	48,915
(4) Drainage and protective works ..	191	743
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	12,089	3,41,006
Total, Extensions and Improvements and Maintenance and Repairs	12,390	3,61,348
IV. ESTABLISHMENT	4,606	1,33,988
V. TOOLS AND PLANT	106	2,515
VI. REFUNDS OF REVENUE ..	..	51
Total, Direct Charges ..	17,102	4,97,902
Share of collection charges in the Civil Department	2,494	65,672
Indirect Charges	123	9,781
Total, Direct and Indirect charges ..	19,719	5,73,355
Deduct—Old maintenance charges saved to Government*	286	9,567
Total, Direct and Indirect charges ..	19,433	5,63,788
Balance, net revenue	32,145	7,90,389
Grand Total ..	51,578	13,54,177

	RS.
*Direct—	..
Extensions and improvements	222
Maintenance and repairs	60
Establishment	2
Tools and plant	
Total, Direct ..	284
Indirect	2
Total, Direct and Indirect ..	286

MUNIYERU SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	10,29,655	Net revenue realized to end of 1945–46	7,58,244
Total interest charges for the year 1946–47 ..	26,064	Net revenue realized during 1946–47	32,145
		Balance, net interest charges	2,65,330
Totol ..	10,55,719	Total ..	10,55,719

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	15,560
Leave and pension allowances	..	14,631
Audit and accounts	..	74
Total ..	..	30,265
REVENUE—		
Capitalization of abatement of land revenue	..	34
Leave and pension allowances	..	7,547
Audit and accounts	123	2,200
Total ..	123	9,781
Grand total ..	123	40,046

MUNIYERU SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	4,63,179	7,557	4,70,736	..	..	..	4,70,736
Establishment	1,03,806	2,778	1,06,584	..	..	..	1,06,584
Tools and plant	3,713	35	3,748	..	..	..	3,748
Suspense account	..	..	..	..	..	..	..
Total ..	5,70,698	10,370	5,81,068	..	..	..	5,81,068
Less—Receipts on Capital account.	1,732	..	1,732	..	..	..	1,732
Net Total ..	5,68,966	10,370	5,79,336	..	..	..	5,79,336
Indirect Charges.							
Capitalized abatement of land revenue	15,104	456	15,560	..	..	..	15,560
Leave and pension allowances ..	14,532	99	14,631	..	..	..	14,631
Audit and accounts	..	74	74	..	..	..	74
Total ..	29,636	629	30,265	..	..	..	30,265
Grand Total ..	5,98,602	10,999	6,09,601	..	..	..	6,09,601

The construction estimate of the project was closed in 1901–1902 and the completion report approved in G.O. 196 I., dated 14th July 1922.

DONDAPAD TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47

[Vide details on page 190 of the Administrative Accounts for 1934–35.]

DONDAPAD TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations	..	165
6. Receipts from other canal produce.	..	645
11. Miscellaneous	..	256
Total, Revenue realized in Public Works Department	..	1,066
Irrigation Revenue realized in Civil Department	2,540	46,757
Total, Direct Receipts ..	2,540	47,823
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	10	262
Total, Public Works and Civil Departments Revenue	2,550	48,085
Total, Receipts ..	2,550	48,085

Charges.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	4,896	4,969
(2) Main canals and branches ..	..	1,273
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	4,896	6,242
II. MAINTENANCE AND REPAIRS—		
(1) Head works	517	15,842
(2) Main canals and branches ..	..	149
(3) Distributaries	..	3,921
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	517	19,912
Total, Extensions and Improvements and Maintenance and Repairs ..	5,413	26,154
IV. ESTABLISHMENT	1,540	8,358
V. TOOLS AND PLANT	46	138
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges	6,999	34,650
Share of collection charges in the Civil Department	127	2,346
Indirect charges	54	637
Total, Direct and Indirect Charges ..	7,180	37,633
Balance, net revenue ..	—4,630	10,452
Grand Total ..	2,550	48,085

DONDAPAD TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	2,41,274	Net revenue realized to end of 1945–46	15,082
Total interest charges for the year 1946–47 ..	5,615	Net revenue realized during 1946–47	— 4,630
		Balance, net interest charges	2,36,437
Total ..	2,46,889	Total ..	2,46,889

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	12,566
Leave and pension allowances	..	2,652
Total ..	..	15,218
REVENUE—		
Leave and pension allowances	..	482
Audit and accounts	54	155
Total ..	54	637
Grand Total ..	54	15,855

DONDAPAD TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	96,521	9,327	1,05,848	..	..	..	1,05,848
Establishment	17,017	1,928	18,945	..	..	..	18,945
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	1,13,538	11,255	1,24,793	..	..	..	1,24,793
Less—Receipts on Capital account ..	7	..	7	..	..	..	7
Net Total ..	1,13,531	11,255	1,24,786	..	..	..	1,24,786
Indirect Charges.							
Capitalized abatement of land revenue	12,062	504	12,566	..	..	..	12,566
Leave and pension allowances ..	2,382	270	2,652	..	..	..	2,652
Total ..	14,444	774	15,218	..	..	..	15,218
Grand Total ..	1,27,975	12,029	1,40,004	..	..	..	1,40,004

The construction estimate of the project was closed on 31st March 1903 and the completion report approved in G.O. No. 61 I., dated 6th February 1914.

YERUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 194 of the Administrative Accounts for 1934–35.]

YERUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
6. Receipts from other canal produce	..	..
9. Rents of buildings	..	..
11. Miscellaneous	..	..
Total, Revenue realized in Public Works Department	..	..
Irrigation revenue realized in Civil Department	3,436	71,087
Total, Direct Receipts	3,436	71,087
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	86	2,527
Total, Public Works and Civil Departments, Revenue	3,522	73,614
Total, Receipts ..	3,522	73,614

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	235
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	235
II. MAINTENANCE AND REPAIRS—	2,949	31,101
(1) Head works	..	..
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	2,949	31,101
Total, Extensions and Improvements and Maintenance and Repairs	2,949	31,336
IV. ESTABLISHMENT	735	9,383
V. TOOLS AND PLANT	..	109
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	3,684	40,828
Share of collection charges in the Civil Department	176	3,682
Indirect charges	29	566
Total, Direct and Indirect Charges ..	3,889	45,076
Balance, net revenue	— 367	28,538
Grand Total ..	3,522	73,614

YERUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount
	RS.		RS.
Total interest charges to end of 1945–46 ..	92,463	Net revenue realized to end of 1945–46	28,905
Total interest charges for the year 1946–47 ..	2,778	Net revenue realized during 1946–47	— 367
		Balance, net interest charges	66,703
Total ..	95,241	Total ..	95,241

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	1,612
Total ..	..	1,612
REVENUE—		
Leave and pension allowances	..	387
Audit and accounts	29	179
Total ..	29	566
Grand Total ..	29	2,178

YERUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	48,303	1,916	50,219	..	..	..	50,219
Establishment	11,110	412	11,522	..	..	..	11,522
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	59,413	2,328	61,741	..	..	..	61,741
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net Total ..	59,413	2,328	61,741	..	..	..	61,741
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	1,555	57	1,612	..	..	..	1,612
Total ..	1,555	57	1,612	..	..	..	1,612
Grand Total ..	60,968	2,385	63,353	..	..	..	63,353

The construction estimate of the project was closed on 31st March 1907 and the completion report approved in G.O. No. 322 I., dated 16th October 1911.

SAGILERU SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 198 of the Administrative Accounts for 1934–35.]

SAGILERU SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	3	96
6. Receipts from other canal produce	81	510
9. Rents of buildings	69	1,665
11. Miscellaneous and other receipts.	..	177
Recoveries of expenditure ..	..	32
Deduct—Refunds	..	2
Total, Revenue realized in Public Works Department	153	2,478
Irrigation Revenue realized in Civil Department	7,797	1,01,379
Total, Direct Receipts ..	7,950	1,03,857

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	1,180
(2) Main canals and branches ..	..	10,501
(3) Distributaries	..	693
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	12,374
II. MAINTENANCE AND REPAIRS—		
(1) Head works	586	22,183
(2) Main canals and branches ..	4,408	1,37,946
(3) Distributaries	..	6,242
(4) Drainage and protective works ..	..	..
(7) Special tools and plant	..	..
Total ..	4,994	1,66,371
Total, Extensions and Improvements and Maintenance and Repairs ..	4,994	1,78,745
IV. ESTABLISHMENT	3,767	56,120
V. TOOLS AND PLANT	90	933
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	8,851	2,35,798

SAGILERU SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	26,	658	Share of collection charges in the Civil Department	391	5,100
			Indirect charges	50	4,650
Total, Public Works and Civil Departments, Revenue	7,976	1,04,515	Total, Direct and Indirect Charges ..	9,292	2,45,548
Net deficit, if any	— 2,558	44,207	* *Deduct* old maintenance charges saved to Government	3,874	96,826
			Net Total ..	5,418	1,48,722
			Balance, Net revenue	..	..
Total ..	5,418	1,48,722	Grand Total ..	5,418	1,48,722

* Direct—	RS.
Extensions and Improvements	500
Maintenance and Repairs	1,685
Establishment	1,628
Tools and plant	39
Total, Direct ..	3,852
Indirect	22
Total, Direct and Indirect ..	3,874

SAGILERU SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	8,33,410	Net revenue realized to end of 1945–46	— 46,765
Total interest charges for the year 1946–47 ..	20,120	Net revenue realized during 1946–47	2,558
		Balance, net interest charges	8,97,737
Total ..	8,53,530	Total ..	8,53,530

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	6,372
Leave and pension allowances	..	11,247
Total ..	..	17,619
REVENUE—		
Leave and pension allowances	..	3,540
Audit and accounts	50	1,110
Total ..	50	4,650
Grand Total ..	50	22,269

SAGILERU SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current Sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.		RS.				RS.
Direct Charges.							
Works	3,54,321	..	3,54,321	..	..	..	3,54,321
Establishment	80,339	..	80,339	..	..	..	80,339
Tools and plant	12,449	..	12,449	..	..	..	12,449
Suspense account	..	..	..	..	..	..	..
Total ..	4,47,109	..	4,47,109	..	..	..	4,47,109
Less—Receipts on capital account ..	1	..	1	..	..	..	1
Net Total ..	4,47,108	..	4,47,108	..	..	..	4,47,108
Indirect Charges.							
Capitalized abatement of land revenue	6,372	..	6,372	..	..	..	6,372
Leave and pension allowances ..	11,247	..	11,247	..	..	..	11,247
Total ..	17,619	..	17,619	..	..	..	17,619
Grand Total ..	4,64,727	..	4,64,727	..	..	..	4,64,727

The construction estimate of the project was closed on 31st March 1907 and the completion report approved in G.O. No. 193 I., dated 31st March 1913.

ATMAKUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
1. Head works	2,227	85,456	87,024
2. Main canals and branches	..	..	..
3. Distributaries	..	9,536	9,536
Total, Works ..	2,227	94,992	96,560
Establishment	606	19,797	20,220
Tools and plant	19	22	79
Total, Outlay in India and England ..	2,852	1,14,811	1,16,859

ATMAKUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
(3) Sales of water	..	..
(4) Water-supply of towns	..	..
(5) Receipts from plantations ..	..	15
(6) Receipts from other canal produce.	70	400
(8) Navigation receipts	..	..
(9) Rents of buildings	..	..
(10) Fines	..	..
(11) Miscelleneous	2	15
Deduct—Refunds	..	6
Total, Revenue realized in the Public Works Department	72	424
Irrigation Revenue realized in Civil Department	2,220	72,451
Total, Direct Receipts ..	2,292	72,875
II. INDIRECT RECEIPTS—		
Share of Land Revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments—Revenue	2,292	72,875
Total, Recepts ..	2,292	72,875

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	766
(2) Main canals and branches ..	..	..
(3) Distributaries	..	1,249
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	2,015
II. MAINTENANCE AND REPAIRS—		
(1) Head works	2,648	11,954
(2) Main canals and branches ..	..	3,579
(3) Distributaries	..	4,363
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	2,648	19,896
Total, Extensions and Improvements and Maintenance and Repairs ..	2,648	21,911
IV. ESTABLISHMENT	790	9,121
V. TOOLS AND PLANT	23	111
Deduct—Recoveries on Revenue account.	..	100
Total, Direct Charges ..	3,461	31,043
Share of collection charges in the Civil Department	111	3,623
Indirect charges	27	722
Total, Direct and Indirect Charges ..	3,599	35,388
Balance, net revenue	— 1,307	37,487
Grand Total ..	2,292	72,875

ATMAKUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,67,248	Net revenue realized to end of 1945–46	38,794
Total interest charges for the year 1946–47 ..	5,095	Net revenue realized during 1946–47	— 1,307
		Balance, net interest charges	1,34,856
Total ..	1,72,343	Total ..	1,72,343

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	10,802
Leave and pension allowances	..	2,626
Audit and accounts	22	38
Total ..	22	13,466
REVENUE—		
Leave and pension allowances	..	551
Audit and accounts	27	171
Total ..	27	722
Grand Total ..	49	14,188

ATMAKUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current Sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	91,202	1,563	92,765	2,227	3,795	1,568	94,992
Establishment	18,749	442	19,191	606	1,029	423	19,797
Tools and plant	..	3	3	19	76	57	22
Suspense account	..	..	..	..	..	..	..
Total ..	1,09,951	2,008	1,11,959	2,852	4,900	2,048	1,14,811
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	1,09,951	2,008	1,11,959	2,852	4,900	2,048	1,14,811
Indirect charges.							
Capitalized abatement of land revenue	10,802	..	10,802	..	802	802	10,802
Leave and pension allowances ..	2,626	..	2,626	..	..	..	2,626
Audit and accounts	..	16	16	22	38	16	38
Total ..	13,428	16	13,444	22	840	818	13,466
Grand Total ..	1,23,379	2,024	1,25,403	2,874	5,740	2,864	1,28,277

The construction estimate of the project was closed on 31st August 1907 and the completion report approved in G.O. No. 74 I., dated 13th February 1914.

JANGAMAHESWARAPURAM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 207 of the Administrative Accounts for 1934–35.]

JANGAMAHESWARAPURAM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
			(1) Head works	..	177
			(2) Main canals and branches ..	..	32
5. Receipts from plantations	..	12	(3) Distributaries	..	1,163
6. Receipts from other canal produce	126	1,531	(4) Drainage and protective works ..	..	..
11. Miscellaneous	110	124	(5) Special tools and plant	..	..
Recoveries of expenditure	5	40	Total ..	..	1,372
Total, Revenue realized in Public Works Department.	241	1,707	II. MAINTENANCE AND REPAIRS—		
			(1) Head works	193	5,417
			(2) Main canals and branches ..	..	352
			(3) Distributaries	..	3,879
Irrigation revenue realized in Civil Department.	494	27,482	(4) Drainage and protective works ..	..	467
			(5) Special tools and plant	..	..
			Add—Unclassifiable outlay	..	..
Total, Direct Receipts ..	735	29,189	Total ..	193	10,115
II. INDIRECT RECEIPTS—			Total, Extensions and improvements and Maintenance and Repairs.	193	11,487
			IV. ESTABLISHMENT	72	4,651
Share of land revenue collected in the Civil Department.	..	..	V. TOOLS AND PLANT	2	12
Total, Public Works and Civil Departments—Revenue.	735	29,189	VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges ..	267	16,150
			Share of collection charges in the Civil Department.	25	1,37[illegible]
			Indirect charges	2	389
			Total, Direct and Indirect Charges.	294	17,911
			Balance, net revenue	441	11,278
Total, Receipts ..	735	29,189	Grand Total ..	735	29,189

JANGAMAHESWARAPURAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	94,326	Net revenue realized to end of 1945–46	10,837
Total interest charges for the year 1946–47 ..	2,756	Net revenue realized during 1946–47	441
		Balance, net interest charges	85,804
Total ..	97,082	Total ..	97,082

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	9,194
Leave and pension allowances	..	1,217
Total ..	..	10,411
REVENUE—		
Leave and pension allowances	..	317
Audit and accounts	2	72
Total ..	2	389
Grand Total ..	2	10,800

JANGAMAHESWARAPURAM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	50,980	1,584	52,564	..	..	..	52,564
Establishment	8,352	337	8,689	..	..	..	8,689
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	59,332	1,921	61,253	..	..	..	61,253
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	59,332	1,921	61,253	..	..	..	61,253
Indirect Charges.							
Capitalized abatement of land revenue.	9,194	..	9,194	..	..	..	9,194
Leave and pension allowances ..	1,170	47	1,217	..	..	..	1,217
Total ..	10,364	47	10,411	..	..	..	10,411
Grand Total ..	69,696	1,968	71,664	..	..	..	71,664

The construction estimate of the project was closed on 31st March 1908 and the completion report approved in G.O. No. 229 I., dated 23rd May 1914.

ANAMASAMUDRAM-BERAPERU TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 211 of the Administrative Accounts for 1934–35.]

ANAMASAMUDRAM-BERAPERU TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
6. Receipts from other canal produce.	..	..
9. Rents of buildings	..	..
11. Miscellaneous	..	32
Total, Revenue realized in Public Works Department.	..	32
Irrigation revenue realized in Civil Department.	1,116	— 6,979
Total, Direct Receipts ..	1,116	— 6,947
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department.	1	39
Total, Public Works and Civil Departments, Revenue	1,117	— 6,908
Net deficit, if any	— 960	27,781
Total ..	157	20,873

Charges.	Total. During the year.	Total. To end of the year.
	RS	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	388
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	388
II. MAINTENANCE AND REPAIRS—		
(1) Head works	723	36,518
(2) Main canals and branches	..	3,205
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	723	39,723
Total, Extensions and Improvements and Maintenance and Repairs.	723	40,111
IV. ESTABLISHMENT	142	6,279
V. TOOLS AND PLANT	..	86
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	865	46,476
Share of collection charges in the Civil Department	56	— 343
Indirect charges	8	489
Total, Direct and Indirect Charges ..	929	46,622
* *Deduct*—		
Old maintenance charges saved to Government.	772	25,749
Net total ..	157	20,873

	RS.
* Direct—	
Extensions and improvements ..	28
Maintenance and repairs ..	612
Establishment ..	125
Tools and plant ..	..
Total, Direct ..	765
Indirect ..	7
Total, Direct and Indirect ..	772

ANAMASAMUDRAM-BERAPERU TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,01,711	Net revenue realized to end of 1945–46	— 28,741
Total interest charges for the year 1946–47 ..	3,226	Net revenue realized during 1946–47	960
		Balance, net interest charges	1,32,718
Total ..	1,04,937	Total ..	1,04,937

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	30
Leave and pension allowances	..	1,856
Total ..	..	1,886
REVENUE—		
Leave and pension allowances	..	115
Audit and accounts	8	374
Total ..	8	489
Grand Total ..	8	2,375

ANAMASAMUDRAM-BERAPERU TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	52,139	6,282	58,421	..	..	..	58,421
Establishment	11,915	1,351	13,266	..	..	..	13,266
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	64,054	7,633	71,687	..	..	..	71,687
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	64,054	7,633	71,687	..	..	..	71,687
Indirect Charges.							
Capitalized abatement of land revenue	30	..	30	..	..	..	30
Leave and pension allowances	1,667	189	1,856	..	..	..	1,856
Total ..	1,697	189	1,886	..	..	..	1,886
Grand Total ..	65,751	7,822	73,573	..	..	..	73,573

The construction estimate of the project was closed on 31st March 1910 and the completion report approved in G.O. No. 90 I., dated 5th March 1912.

HAJIPURAM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 216 of the Administrative Accounts for 1934–35.]

HAJIPURAM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
6. Receipts from other canal produce.	..	101
Miscellaneous	..	11,890
Total, Revenue realized in Public Works Department.	..	11,991
Irrigation revenue realized in Civil Department	4,853	1,02,698
Total, Direct Receipts ..	4,853	1,14,689
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	70	1,216
Total, Public Works and Civil Departments, Revenue	4,923	1,15,905
Total, Receipts ..	4,923	1,15,905

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	1,258
(2) Main canals and branches ..	..	..
(3) Distributaries	..	130
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	1,388
II. MAINTENANCE AND REPAIRS—		
(1) Head works	496	13,030
(2) Main canals and branches ..	..	83
(3) Distributaries	..	232
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	496	13,345
Total, Extensions and Improvements and Maintenance and Repairs ..	496	14,733
IV. ESTABLISHMENT	281	6,647
V. TOOLS AND PLANT	..	73
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	777	21,453
Share of Collection charges in the Civil Department	245	5,185
Indirect charges	5	410
Total, Direct and Indirect charges ..	1,027	27,048
Balance, net revenue ..	3,896	88,857
Grand Total ..	4,923	1,15,905

HAJIPURAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	4,09,562	Net revenue realized to end of 1945-46	84,961
Total interest charges for the year 1946-47 ..	12,545	Net revenue realized during 1946-47	3,896
		Balance, net interest charges	3,33,250
Total ..	4,22,107	Total ..	4,22,107

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	26,346
Leave and pension allowances	..	6,763
Total ..	..	33,109
REVENUE—		
Capitalization of abatement of land revenue	..	105
Leave and pension allowances	..	171
Audit and accounts	5	134
Total ..	5	410
Grand Total ..	5	33,519

HAJIPURAM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	2,28,024	2,662	2,30,686	..	..	..	2,30,686
Establishment	47,880	428	48,308	..	..	..	48,308
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	2,75,904	3,090	2,78,994	..	..	..	2,78,994
Less—Receipts on capital account.	220	..	220	..	..	..	220
Net Total ..	2,75,684	3,090	2,78,774	..	..	..	2,78,774
Indirect Charges.							
Capitalized abatement of land revenue	25,879	467	26,346	..	..	..	26,346
Leave and pension allowances ..	6,703	60	6,763	..	..	..	6,763
Total ..	32,582	527	33,109	..	..	..	33,109
Grand Total ..	3,08,266	3,617	3,11,883	..	..	..	3,11,883

The construction estimate of the project was closed on 31st March 1911 and the completion report approved in G.O. No. 31 I, dated 25th January 1912.

PONNALUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 220 of the Administrative Accounts for 1934–35.]

PONNALUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	..	..
6. Receipts from other canal produce	..	176
11. Miscellaneous	..	1
Recoveries of expenditure ..	..	22
Deduct—Refunds	..	
Total, Revenue realized in Public Works Department	..	155
Irrigation revenue realized in Civil Department	4,384	1,62,390
Total, Direct Receipts.	4,384	1,62,545
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments, Revenue	4,384	1,62,545
Net deficit, if any	..	..
Total ..	4,384	1,62,545

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		10,474
(1) Head works	..	..
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	
Total ..	..	10,474
II. MAINTENANCE AND REPAIRS—	748	80,658
(1) Head works		18,071
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	
Total ..	748	98,729
Total, Extensions and Improvements and Maintenance and Repairs ..	748	1,09,203
IV. ESTABLISHMENT	302	31,120
V. TOOLS AND PLANT	..	288
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	1,050	1,40,611
Share of collection charges in the Civil Department	219	8,121
Indirect charges	7	2,739
Total, Direct and Indirect Charges ..	1,276	1,51,471
Balance, net revenue ..	3,108	11,074
Grand Total ..	4,384	1,62,545

PONNALUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	2,89,169	Net revenue realized to end of 1945-46	7,966
Total interest charges for the year 1946-47 ..	8,684	Net revenue realized during 1946-47	3,108
		Balance, net interest charges	2,86,779
Total ..	2,97,853	Total ..	2,97,853

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	21,230
Leave and pension allowances	..	4,431
Audit and accounts	..	13
Total ..	..	25,674
REVENUE—		
Leave and pension allowances	..	2,186
Audit and accounts	7	553
Total ..	7	2,739
Grand Total ..	7	28,413

PONNALUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date gainst old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,39,349	21,914	1,61,263	..	..	..	1,61,263
Establishment	27,013	4,645	31,658	..	..	..	31,658
Tools and plant	..	54	54	..	..	..	54
Suspense account	..	..	..	..	..	..	..
Total ..	1,66,362	26,613	1,92,975	..	..	..	1,92,975
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	1,66,362	26,613	1,92,975	..	..	..	1,92,975
Indirect Charges.							
Capitalized abatement of land revenue.	21,230	..	21,230	..	..	..	21,230
Leave and pension allowances ..	3,781	650	4,431	..	..	..	4,431
Audit and accounts	..	13	13	..	..	..	13
Total ..	25,011	663	25,674	..	..	..	25,674
Grand Total ..	1,91,373	27,276	2,18,649	..	..	..	2,18,649

The construction estimate of the project was closed on 31st March 1911 and the completion report approved in G.O. No. 292 I, dated 18th September 1911.

MARKAPUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 224 of the Administrative Accounts for 1934–35.]

MARKAPUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	..	41
6. Receipts from other canal produce.	16	252
11. Miscellaneous	..	311
Total, Revenue realized in Public Works Department	16	604
Irrigation Revenue realized in Civil Department	8,943	1,79,231
Total, Direct Receipts ..	8,959	1,79,835

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	4,300
(2) Main canals and branches ..	..	9,688
(3) Distributaries	..	394
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	14,382
II. MAINTENANCE AND REPAIRS—		
(1) Head works	3,495	44,778
(2) Main canals and branches ..	..	45,823
(3) Distributaries	..	2,425
(4) Drainage and protective works ..	..	2,029
(5) Special tools and plant	..	..
Total ..	3,495	95,055
Total, Extensions and Improvements and Maintenance and Repairs	3,495	1,09,437
IV. ESTABLISHMENT	2,793	37,704
V. TOOLS AND PLANT	62	557
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	6,350	1,47,698

MARKAPUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—			Share of collection charges in the Civil Department	447	8,961
Share of Land Revenue collected in the Civil Department	1	35	Indirect Charges	35	2,417
Total, Public Works and Civil Departments, Revenue	8,960	1,79,870	Total, Direct and Indirect Charges ..	6,832	1,59,076
			Deduct—Old maintenance charges saved to Government *	428	10,723
			Net Total ..	6,404	1,48,353
			Balance, net revenue ..	2,556	31,517
Total, Receipts ..	8,960	1,79,870	Grand Total ..	8,960	1,79,870

	RS.
* Direct—	
Extensions and improvements	29
Maintenance and repairs	213
Establishment	180
Tools and plant	4
Total Direct ..	426
Indirect	2
Total, Direct and Indirect ..	428

MARKAPUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,68,548	Net revenue realized to end of 1945–46	28,961
Total interest charges for the year 1946–47 ..	5,602	Net revenue realized during 1946–47	2,556
		Balance net interest charges	1,42,633
Total ..	1,74,150	Total :	1,74,150

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Paticulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	1,595
Leave and pension allowances	..	3,206
Audit and accounts	..	58
Total ..	..	4,859
REVENUE—		
Capitalization of abatement of land revenue	..	19
Leave and pension allowances	..	1,484
Audit and accounts	35	914
Total ..	35	2,417
Grand Total ..	35	7,276

MARKAPUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Current Sanctions: Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	94,107	7,267	1,01,374	..	..	..	1,01,374
Establishment	20,846	2,220	23,066	..	..	..	23,066
Tools and plant	..	41	41	..	..	..	41
Suspense account	..	..	..	..	..	..	..
Total ..	1,14,953	9,528	1,24,481	..	..	..	1,24,481
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	1,14,953	9,528	1,24,481	..	..	..	1,24,481
Indirect Charges.							
Capitalized abatement of land revenue	..	1,595	1,595	..	..	..	1,595
Leave and pension allowances ..	2,918	288	3,206	..	..	..	3,206
Audit and accounts	..	58	58	..	..	..	58
Total ..	2,918	1,941	4,859	..	..	..	4,859
Grand Total ..	1,17,871	11,469	1,29,340	..	..	..	1,29,340

The construction estimate of the project was closed 31st March 1911 and the completion report approved in G.O. No. 289 I., dated 1st August 1912.

NAGAVALLI RIVER SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges: During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—			
(1) Head works	..	4,71,344	4,71,344
(2) Main canals and branches ..	..	5,90,179	5,90,179
(3) Distributaries	2,259	2,99,854	3,00,276
(6) Special tools and plant ..	..	..	..
Maintenance during construction.	..	16,500	16,500
Total, Works ..	2,259	13,77,877	13,78,299
II. ESTABLISHMENT	412	2,90,870	2,90,768
III. TOOLS AND PLANT	46	93,889	94,070
V. LESS RECEIPTS ON CAPITAL ACCOUNT.	..	5,308	5,308
Net outlay in India and England ..	2,717	17,57,328	17,57,829

NAGAVALLI RIVER SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	..	209
6. Receipts from other canal produce	389	13,110
8. Navigation	..	16
9. Rents of buildings	41	3,363
10. Fines	..	84
11. Miscellaneous	..	8,255
Recoveries of expenditure ..	..	702
Deduct—Refunds	..	141
Total, Revenue realized in Public Works Department	430	25,598
Irrigation Revenue realized in Civil Department	78,344	22,61,842
Total, Direct Receipts ..	78,774	22,87,440
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil deparartment	21,804	5,44,351
Total, Public Works and Civil Departments, Revenue..	1,00,578	28,31,791
Total, Receipts ..	1,00,578	28,31,791

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	3,824
(2) Main canals and branches ..	3,300	31,885
(3) Distributaries	..	18,265
(4) Drainage and protective works.	..	341
(5) Special tools and plant ..	..	..
Total ..	3,300	54,315
II. MAINTENANCE AND REPAIRS—		
(1) Head works	8,249	1,61,336
(2) Main canals and branches ..	35,020	3,90,916
(3) Distributaries	170	81,403
(4) Drainage and protective works.	..	390
(5) Special tools and plant ..	..	..
Add—Unclassifiable outlay	..	..
Total ..	43,439	6,34,045
Total, Extensions and Improvements and Maintenance and Repairs ..	46,739	6,88,360
IV. ESTABLISHMENT	10,290	2,91,672
V. TOOLS AND PLANT	943	9,440
VI. REFUNDS OF REVENUE	..	281
Total, Direct Charges ..	57,972	9,89,753
Share of collection charges in the Civil Department	4,205	1,19,047
Indirect charges	467	20,774
Total Direct and Indirect Charges.	62,644	11,29,574
Deduct—Old maintenance charges saved to Government *	3,509	1,23,671
Net, Total ..	59,135	10,05,903
Balance, net revenue.	41,443	18,25,888
Grand Total ..	1,00,578	28,31,791

	RS.
* Direct—	
Extensions and improvements	1,432
Maintenance and repairs	1,462
Establishment	528
Tools and plant	58
Total, Direct ..	3,480
Indirect	29
Total, Direct and Indirect ..	3,509

NAGAVALLI RIVER SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	23,08,588	Net revenue realized to end of 1945–46	17,84,445
Total interest charges for the year 1946–47 ..	78,905	Net revenue realized during 1946–47	41,443
		Balance net interest charges	5,61,605
Total ..	23,87,493	Total ..	23,87,493

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	6,110
Leave and pension allowances	..	37,815
Audit and accounts	23	730
Total ..	23	44,655
REVENUE—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	15,600
Audit and accounts	467	5,174
Total ..	467	20,774
Grand Total ..	490	65,429

NAGAVALLI RIVER SYSTEM—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Direct Charges.							
Works	12,24,720	1,25,939	13,50,659	27,218	27,640	422	13,77,877
Establishment	2,42,924	40,366	2,83,290	7,580	7,478	—102	2,90,870
Tools and plant	93,355	162	93,517	372	553	181	93,889
Suspense account	..	..	..	..	..	..	..
Total ..	15,60,999	1,66,467	17,27,466	35,170	35,671	501	17,62,636
Less—Receipts on Capital Account.	1,374	3,934	5,308	..	..	..	5,308
Net Total ..	15,59,625	1,62,533	17,22,158	35,170	35,671	501	17,57,328
Indirect Charges.							
Capitalized abatement of land revenue	3,273	2,837	6,110	..	..	..	6,110
Leave and pension allowances ..	34,009	3,806	37,815	..	..	..	37,815
Audit and Accounts	..	457	457	273	276	3	730
Total ..	37,282	7,100	44,382	273	276	3	44,655
Grand Total ..	15,96,907	1,69,633	17,66,540	35,443	35,947	504	18,01,983

The construction estimate of the project was closed on 31st December 1913 and the completion report approved in G.O. No. 71, I., dated 25th February 1920.

VENKATAPURAM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 235 of the Administrative Accounts for 1934–35.]

VENKATAPURAM TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.	Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.		RS.	RS.
			I. EXTENSIONS AND IMPROVEMENTS—		
I. DIRECT RECEIPTS—			(1) Head works	..	185
			(2) Main canals and branches ..	..	158
6. Receipts from other canal produce	..	1	(3) Distributaries	..	..
			(4) Drainage and protective works ..	..	..
			Total ..	..	343
			II. MAINTENANCE AND REPAIRS—		
9. Rents of buildings	..	..	(1) Head works	182	12,359
11. Miscellaneous	..	..	(2) Main canals and branches ..	743	3,690
Total, Revenue realized in Public Works Department.	..	1	(3) Distributaries	..	..
			(4) Drainage and protective works. ..	..	..
Irrigation Revenue realized in Civil Department.	4,504	33,045	Total ..	925	16,049
Total, Direct Receipts ..	4,504	33,046	Total, Extensions and Improvements and Maintenance and Repairs ..	925	16,392
			IV. ESTABLISHMENTS	740	7,248
II. INDIRECT RECEIPTS—			V. TOOLS AND PLANT	17	121
			VI. REFUNDS OF REVENUE	..	..
Share of land revenue collected in the Civil Department.	..	380	Total, Direct Charges only ..	1,682	23,761
			Share of collection charges in the Civil Department.	225	1,668
Total, Public Works and Civil Departments, Revenue.	4,504	33,426	Indirect Charges	9	496
			Total, Direct and Indirect Charges ..	1,916	25,925
			Balance, Net revenue	2,588	7,501
Total ..	4,504	33,426	Grand Total ..	4,504	33,426

VENKATAPURAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	4,67,130	Net revenue realized to end of 1945-46	4,913
Total interest charges for the year 1946-47 ..	16,751	Net revenue realized during 1946-47	2,588
		Balance, net interest charges	4,76,380
Total ..	4,83,881	Total ..	4,83,881

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	3,635
Leave and pension allowances	..	9,034
Audit and accounts	..	2
Total ..	..	12,671
REVENUE—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	343
Audit and accounts	9	153
Total ..	9	496
Grand Total ..	9	13,167

VENKATAPURAM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	3,00,808	3,186	3,03,994	..	..	..	3,03,994
Establishment	62,353	2,186	64,539	..	..	..	64,539
Tools and plant	4,205	31	4,236	..	..	..	4,236
Suspense account	..	..	..	..	..	..	..
Total ..	3,67,366	5,403	3,72,769	..	..	..	3,72,769
***Less*—Receipts on Capital Account.**	519	..	519	..	..	..	519
Net Total ..	3,66,847	5,403	3,72,250	..	..	..	3,72,250
Indirect Charges.							
Capitalized abatement of land revenue.	3,627	8	3,635	..	..	..	3,635
Leave and pension allowances ..	8,728	306	9,034	..	..	..	9,034
Audit and accounts	..	2	2	..	..	..	2
Total ..	12,355	316	12,671	..	..	..	12,671
Grand Total ..	3,79,202	5,719	3,84,921	..	..	..	3,84,921

The construction estimate of the project was closed on 31st March 1918 and the completion report approved in G.O. No. 92, I., dated 11th March 1920.

BHAVANASI TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 239 of the Administrative Accounts for 1934–35.]

BHAVANASI TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Direct Receipts—		
5. Receipts from plantations ..	13	113
6. Receipts from other canal produce.	..	749
11. Miscellaneous	..	231
Recoveries of expenditure	..	3
Total, Revenue realized in Public Works Department.	13	1,096
Irrigation revenue realized in Civil Department.	7,200	1,30,065
Total, Direct Receipts ..	7,213	1,31,161
II. Indirect Receipts—		
Share of land revenue collected in the Civil Department.	..	..
Total, Public Works and Civil Departments—Revenue.	7,213	1,31,161

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. Extensions and Improvements—		
(1) Head works	1,404	5,151
(2) Main canals and branches ..	..	272
(3) Distributaries	..	4,533
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	1,404	9,956
II. Maintenance and Repairs—		
(1) Head works	3,195	28,112
(2) Main canals and branches ..	..	25,292
(3) Distributaries	..	6,166
(4) Drainage and protective works ..	..	1,463
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	3,195	61,033
Total, Extensions and Improvements and Maintenance and Repairs.	4,599	70,989
IV. Establishment	1,341	26,603
V. Tools and Plant	39	413
VI. Refunds of Revenue	..	..
Deduct—Recoveries on Revenue account.	..	400
Total, Direct Charges ..	5,979	97,605
Share of collection charges in the Civil Department.	360	6,502
Indirect Charges	46	1,967
Total, Direct and Indirect Charges ..	6,385	1,06,074
Balance, net revenue ..	828	25,087
Grand Total ..	7,213	1,31,161

BHAVANASI TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945–46 ..	3,12,152	Net revenue realised to end of 1945–46 ..	24,259
Total interest charges for the year 1946–47 ..	11,448	Net revenue realized during 1946–47	828
		Balance, net interest charges	2,98,513
Total ..	3,23,600	Total ..	3,23,600

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	5,027
Leave and pension allowances	..	6,034
Audit and accounts	..	35
Total ..	..	11,096
REVENUE—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	1,282
Audit and accounts	46	685
Total ..	46	1,967
Grand Total ..	46	13,063

BHAVANASI TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanctions. RS.	Total. RS.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	RS.
Direct Charges.							
Works	1,82,434	3,445	1,85,879	..	..	..	1,85,879
Establishment	41,653	1,450	43,103	..	..	..	43,103
Tools and plant	25,660	50	25,710	..	..	..	25,710
Suspense account	..	..	..	..	..	..	..
Total ..	2,49,747	4,945	2,54,692	..	..	..	2,54,692
Less—Receipts on Capital account.	166	131	297	..	..	..	297
Net Total ..	2,49,581	4,814	2,54,395	..	..	..	2,54,395
Indirect Charges.							
Capitalized abatement of land revenue.	5,027	..	5,027	..	..	..	5,027
Leave and pension allowances ..	5,831	203	6,034	..	..	..	6,034
Audit and accounts	..	35	35	..	..	..	35
Total ..	10,858	238	11,096	..	..	..	11,096
Grand Total ..	2,60,439	5,052	2,65,491	..	..	..	2,65,491

The construction estimate of the project was closed on 31st March 1919 and the completion report approved in G.O. No. 138 I., dated 2nd May 1921.

YELLANUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 243 of the Administrative Accounts for 1934–35.]

YELLANUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
6. Receipts from other canal produce.	..	..
9. Rents of buildings	..	..
11. Miscellaneous	..	..
Recoveries of expenditure	..	1
Total, Revenue realized in Public Works Department	..	1
Irrigation revenue realized in Civil Department	1,975	64,840
Total, Direct Receipts	1,975	64,841
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	1,104	22,751
Total, Public Works and Civil Departments—Revenue	3,079	87,592
Total, Receipts ..	3,079	87,592

Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches ..	..	..
(3) Distributaries	..	19
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	19
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	14,591
(2) Main canals and branches ..	..	11,106
(3) Distributaries	491	2,532
(4) Drainage and protective works ..	..	27
(5) Special tools and plant	..	..
Total ..	491	28,256
Total, Extensions and Improvements and Maintenance and Repairs ..	491	28,275
IV. ESTABLISHMENT	441	11,443
V. TOOLS AND PLANT	9	186
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	941	39,904
Share of collection Charges in the Civil Department	129	3,762
Indirect charges	5	464
Total, Direct and Indirect Charges ..	1,075	44,130
Balance, net revenue ..	2,004	43,462
Grand Total ..	3,079	87,592

YELLANUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	3,06,090	Net revenue realized to end of 1945-46	41,458
Total interest charges for the year 1946-47 ..	10,764	Net revenue realized during 1946-47	2,004
		Balance, net interest charges	2,73,392
Total ..	3,16,854	Total ..	3,16,854

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	24,753
Leave and pension allowances	..	5,762
Total ..	..	30,515
REVENUE—		
Leave and pension allowances	..	185
Audit and account	5	279
Total ..	5	464
Grand Total ..	5	30,979

YELLANUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,83,348	7,944	1,91,292	..	..	..	1,91,292
Establishment	40,150	1,006	41,156	..	..	..	41,156
Tools and plant	7,072	15	7,087	..	..	..	7,087
Suspense account	..	..	..	..	..	..	..
Total ..	2,30,570	8,965	2,39,535	..	..	..	2,39,535
Less—Receipts on Capital account.	..	343	343	..	..	..	343
Net Total ..	2,30,570	8,622	2,39,192	..	..	..	2,39,192
Indirect Charges.							
Capitalized abatement of land revenue	24,753	..	24,753	..	..	..	24,753
Leave and pension allowances ..	5,621	141	5,762	..	..	..	5,762
Total ..	30,374	141	30,515	..	..	..	30,515
Grand Total ..	2,60,944	8,763	2,69,707	..	..	..	2,69,707

The construction estimate of the project was closed on 31st March 1919 and the completion report approved in G.O. No. f I., dated 7th January 1921.

PANJAPATTI RESERVOIR—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 247 of the Administrative Accounts for 1934–35.]

PANJAPATTI RESERVOIR—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations	..	..
6. Receipts from other canal produce	100	1,692
9. Rents of buildings	..	51
11. Miscellaneous	..	144
Total, Revenue realized in Public Works Department	100	1,887
Irrigation revenue realized in Civil Department	..	8,393
Total, Direct Receipts ..	100	10,280
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	4,813
Total, Public Works and Civil Department—Revenue	100	15,093
Net deficit if any	1,384	2,16,256
Total, Receipts ..	1,484	2,31,349

Charges.	TOTAL. During the year.	TOTAL. To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	84	1,70,812
(2) Main canals and branches ...	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	84	1,70,812
II. MAINTENANCE AND REPAIRS—		
(1) Head works	894	5,089
(2) Main canals and branches ..	..	433
(3) Distributaries	..	446
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	894	5,968
Total Extensions and Improvements and Maintenance and Repairs	978	1,76,780
IV. ESTABLISHMENT	487	52,321
V. TOOLS AND PLANT	9	36
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	1,474	2,29,137
Share of collection charges in the Civil Department	..	423
Indirect charges	10	1,789
Total, Direct and Indirect Charges ..	1,484	2,31,349
Grand Total ..	1,484	2,31,349

PANJAPATTI RESERVOIR—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	3,95,150	Net revenue realized to end of 1945–46	— 2,14,872
Total interest charges for the year 1946–47 ..	14,750	Net revenue realized during 1946–47	— 1,384
		Balance, net interest charges	6,26,156
Total ..	4,09,900	Total ..	4,09,900

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	5,396
Leave and pension allowances	..	6,077
Audit and accounts	..	22
Total ..	..	11,495
REVENUE—		
Capitalization of abatement of land revenue	..	.. 23
Leave and pension allowances	..	1,766
Audit and accounts	10	1,766
Total ..	10	1,789
Grand Total ..	10	13,284

PANJAPATTI RESERVOIR—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	2,24,998	..	2,24,998	..	..	..	2,24,998
Establishment	43,411	..	43,411	..	..	..	43,411
Tools and plant	60,075	..	60,075	..	..	..	60,075
Suspense account	..	..	..	..	..	..	..
Total ..	3,28,484	..	3,28,484	..	..	..	3,28,484
Less—Receipts on Capital Account.	703	..	703	..	..	..	703
Net Total ..	3,27,781	..	3,27,781	..	..	..	3,27,781
Direct Charges.							
Capitalized abatement of land revenue	5,396	..	5,396	..	..	..	5,396
Leave and pension allowances ..	6,077	..	6,077	..	..	..	6,077
Audit and accounts	22	..	22	..	..	..	22
Total ..	11,495	..	11,495	..	..	..	11,495
Grand Total ..	3,39,276	..	3,39,276	..	..	..	3,39,276

The construction estimate of the project was closed on 30th June 1919 and the completion report approved in G.O. No. 1244 I., dated 15th April 1930.

SIDDAPUR TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 251 of the Administrative Accounts for 1934–35.]

SIDDAPUR TANK—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total: During the year.	Total: To end of the year.
	RS.	RS.
I DIRECT. RECEIPTS—		
5. Receipts from plantations	..	..
6. Receipts from other canal produce.	52	64
11. Miscellaneous	..	..
Total, Revenue realized in Public Works Department	52	64
Irrigation Revenue realized in Civil Department	6,897	89,835
Total, Direct Receipts	6,949	89,899
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments, Revenue	6,949	89,899
Total	6,949	89,899

Charges.	Total: During the year.	Total: To end of the year.
	RS.	RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches	..	583
(3) Distributaries	..	2,582
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	..
Total	..	3,165
II. MAINTENANCE AND REPAIRS—		
(1) Head works	1,365	19,363
(2) Main canals and branches	..	2,915
(3) Distributaries	..	..
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	..
Total	1,365	22,278
Total, Extensions and Improvements and Maintenance and Repairs	1,365	25,443
IV. ESTABLISHMENT	1,138	10,972
V. TOOLS AND PLANT	24	191
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges	2,527	36,607
Share of collection charges in the Civil Department	345	4,492
Indirect Charges	14	710
Total, Direct and Indirect Charges.	2,886	41,809
Balance, net revenue	4,063	48,090
Grand Total	6,949	89,899

SIDDAPUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	9,48,920	Net revenue realized to end of 1945–46 ..	44,027
Total interest charges for the year 1946–47 ..	35,597	Net revenue realized during 1946–47	4,063
		Balance, net interest charges	9,36,427
Total ..	9,84,517	Total ..	9,84,517

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	13,475
Audit and accounts	..	— 27
Total ..	..	13,448
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	466
Audit and accounts	14	244
Total ..	14	710
Grand Total ..	14	14,158

SIDDAPUR TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Charges against closed sanctions: Expenditure against open canal sanctions.	Charges against closed sanctions: Total.	Current Sanctions: Charges to date.	Current Sanctions: Amount of sanctioned estimate.	Current Sanctions: Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	5,35,737	— 12,986	5,22,751	..	..	..	5,22,751
Establishment	1,06,156	— 9,901	96,255	..	..	..	96,255
Tools and plant	1,72,598	— 124	1,72,474	..	..	..	1,72,474
Suspense account	..	..	..	..	..	..	..
Total ..	8,14,491	— 23,011	7,91,480	..	..	..	7,91,480
Less—Receipts on capital account.	295	147	442	..	..	..	442
Net Total ..	8,14,196	— 23,158	7,91,038	..	..	..	7,91,038
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	14,861	— 1,386	13,475	..	..	..	13,475
Audit and accounts	..	— 27	— 27	..	..	..	— 27
Total ..	14,861	— 1,413	13,448	..	..	..	13,448
Grand Total ..	8,29,057	— 24,571	8,04,486	..	..	..	8,04,486

The construction estimate of the project was closed on 31st October 1919 and the completion report approved in G.O. No. 204 I., dated 22nd July 1922.

NAGAVARAM ANICUT AND SUPPLY CHANNEL—*Tank Project.*

No. 2.—Capital Account for and to end of 1946-47.

[Vide details on page 255 of the Administrative Accounts for 1934–35.]

NAGAVARAM ANICUT AND SUPPLY CHANNEL—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. DIRECT RECEIPTS—		
6. Receipts from other canal produce.	7	10
9. Rents of buildings	..	..
11. Miscellaneous	..	186
Recoveries of expenditure	..	45
Total, Revenue realized in Public Works Department	7	241
Irrigation Revenue realized in Civil Department	588	39,233
Total, Direct Receipts ..	595	39,474
II. INDIRECT RECEIPTS— Share of Land Revenue collected in the Civil Department	1,017	11,192
Total, Public Works and Civil Departments, Revenue..	1,612	50,666
Total, Receipts ..	1,612	50,666

Charges.	TOTAL. During the year. RS.	TOTAL. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	..
II. MAINTENANCE AND REPAIRS—		
(1) Head works	1,796	22,198
(2) Main canals and branches ..	..	490
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	1,796	22,688
Total, Extensions and Improvements and	1,796	22,688
Maintenance and Repairs	1,384	7,817
IV. ESTABLISHMENT	32	178
V. TOOLS AND PLANT	..	..
VI. REFUNDS OF REVENUE	3,212	30,683
Total, Direct Charges ..		
Share of collection charges in the Civil Department	37	2,086
Indirect Charges	18	357
Total, Direct and Indirect Charges ..	3,267	33,126
Balance, net revenue	– 1,655	17,540
Grand Total ..	1,612	50,666

NAGAVARAM ANICUT AND SUPPLY CHANNEL—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,28,597	Net revenue realized to end of 1945–46	19,195
Total interest charges for 1946–47	4,828	Net revenue realized during 1946–47	— 1,655
		Balance, net interest charges	1,15,885
Total ..	1,33,425	Total ..	1,33,425

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	2,595
Total ..	..	2,595
Capitalization of abatement of land revenue	..	131
REVENUE—		
Audit and accounts	18	226
Total ..	18	357
Grand Total ..	18	2,952

NAGAVARAM ANICUT AND SUPPLY CHANNEL—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Charges against closed sanctions: Expenditure against open canal sanctions.	Charges against closed sanctions: Total.	Current sanctions: Charges to date.	Current sanctions: Amount of sanctioned estimate.	Current sanctions: Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.		RS.				RS.
Direct Charges.							
Works	88,757	..	88,757	..	..	..	88,757
Establishment	18,538	..	18,538	..	..	..	18,538
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	1,07,295	..	1,07,295	..	..	..	1,07,295
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net Total ..	1,07,295	..	1,07,295	..	..	..	1,07,295
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	2,595	..	2,595	..	..	..	2,595
Total ..	2,595	..	2,595	..	..	..	2,595
Grand Total ..	1,09,890	..	1,09,890	..	..	..	1,09,890

The construction estimate of the project was closed on 31st December 1919 and the completion report approved in G.O. No. 53 I., dated 14th February 1921.

MOPAD PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	14,08,443	14,11,653
(2) Main canals and branches ..	520	4,30,393	3,99,342
(3) Distributaries	..	26,541	26,541
(4) Drainage and protective works ..	..	..	1,200
(5) Special tools and plant	..	— 71,520	— 71,520
Total, Works ..	520	17,93,857	17,67,216
II. Establishment	103	3,30,876	3,47,665
III. Tools and plant	..	2,34,395	2,36,214
V. *Less*—Receipts and recoveries on capital account	..	27,894	27,894
Grand Total ..	623	23,31,234	23,23,201

MOPAD PROJECT—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sales of water	..	68	(1) Head works	17	3,870
5. Plantations	..	22	(2) Main canals and branches ..	..	26,961
6. Receipts from other canal produce.	70	465	(3) Distributaries	..	4,226
9. Rent of buildings	80	2,988	(4) Drainage and protective works. ..	..	..
10. Fines	..	25	(5) Special tools and plant	..	..
11. Miscellaneous	..	2,978	Total ..	17	35,057
Recoveries of expenditure	11	672	II. MAINTENANCE AND REPAIRS—		
Deduct—Refunds	..	139	(1) Head works	5,600	66,279
Total, Revenue realized in the Public Works Department	161	7,079	(2) Main canals and branches ..	10,213	73,080
			(3) Distributaries	534	39,471
Irrigation Revenue realized in Civil Department	31,723	7,69,010	(4) Drainage and protective works ..	..	..
			(5) Special tools and plant	..	..
Total, Direct Receipts ..	31,884	7,76.089	Total ..	16,347	1,78,830
II. INDIRECT RECEIPTS—					
Share of Revenue collected in the Civil Department	5,170	1,23,236	Total, Extensions and Improvements and Maintenance and Repairs	16,364	2,13,887
			IV. ESTABLISHMENT	4,156	70,255
Total, Public Works and Civil Departments, Revenue	37,054	8,99,325	V. TOOLS AND PLANT	1	969
			~~VI.~~ Deduct RECOVERIES ON REVENUE ACCOUNT.		16
			Total, Direct Charges ..	20,521	2,85,095
			Share of collection charges in the Civil Department	1,619	39,007
			Indirect charges	163	3,265
			Total, Direct and Indirect Charges ..	22,303	3,27,367
			Balance, net revenue ..	14,751	5,71,958
Total, Receipts ..	37,054	8,99,325	Grand Total ..	37,054	8,99,325

MOPAD PROJECT—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945-46 ..	28,10,919	Net revenue realized to end of 1945-46	5,57,207
Total interest charges for the year 1946-47 ..	1,04,548	Net revenue realized during 1946-47	14,751
		Balance, net interest charges	28,43,509
Total ..	29,15,467	Total ..	29,15,467

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	51,698
Leave and pension allowances	..	44,856
Audit and accounts	5	1,141
Total ..	5	97,695
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	1,126
Audit and accounts	163	2,139
Total ..	163	3,265
Grand Total ..	168	1,00,960

MOPAD PROJECT—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate. RS.	Expenditure against open canal sanctions. RS.	Total. RS.	CURRENT SANCTIONS. Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	Total charges to date against old and current sanctions. RS.
Direct Charges.							
Works	16,66,575	641	16,67,216	1,26,641	1,00,000	− 26,641	17,93,857
Establishment	3,20,381	229	3,20,610	10,266	27,055	16,789	3,30,876
Tools and plant	2,34,213	1	2,34,214	181	2,000	1,819	2,34,395
Suspense account	..	..	..	..	..	..	..
Total ..	22,21,169	871	22,22,040	1,37,088	1,29,055	− 8,033	23,59,128
Less—Receipts on capital account.	27,894	..	27,894	..	..	..	27,894
Net Total ..	21,93,275	871	21,94,146	1,37,088	1,29,055	− 8,033	23,31,234
Indirect Charges.							
Capitalized abatement of land revenue	51,698	..	51,698	..	..	..	51,698
Leave and pension allowances ..	44,856	..	44,856	..	..	..	44,856
Audit and accounts	− 132	7	− 125	1,266	1,000	− 266	1,141
Total ..	96,422	7	96,429	1,266	1,000	− 266	97,695
Grand Total ..	22,89,697	878	22,90,575	1,38,354	1,30,055	− 8,299	24,28,929

The construction estimate of the project was closed on 30th April 1921 and the completion report approved in G.O. No. 1373 I., dated 23rd May 1928.

KANNIYAMPALAYAM ANICUT—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 263 of the Administrative Accounts for 1934–35.]

KANNIYAMPALAYAM ANICUT—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I. DIRECT RECEIPTS—		
1. Water-rates	..	80,000
6. Receipts from other canal produce	..	..
9. Rent of buildings	..	4
11. Miscellaneous	..	3
Total, revenue realized in the Public Works Department	..	80,007
Irrigation revenue realized in Civil Department	2,574	9,982
Total, Direct Receipts ..	2,574	89,989
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments—Revenue	2,574	89,989
Balance, net deficit	– 1,319	9,190
Total ..	1,255	99,179

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	248
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	248
II. MAINTENANCE AND REPAIRS—		
(1) Head works	785	77,982
(2) Main canals and branches	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	785	77,982
Total, Extensions and Improvements and Maintenance and Repairs	785	78,230
IV. ESTABLISHMENT	335	18,545
V. TOOLS AND PLANT	– 1	545
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	1,119	97,320
Share of collection charges in the Civil Department	128	499
Indirect Charges	8	1,360
Total, Direct and Indirect Charges ..	1,255	99,179
Grand Total ..	1,255	99,179

KANNIYAMPALAYAM ANICUT—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	1,50,168	Net revenue realized to end of 1945-46	— 10,509
Total interest charges for the year 1946-47 ..	4,825	Net revenue realized during 1946-47	1,319
		Balance, net interest charges	1,64,183
Total ..	1,54,993	Total ..	1,54,993

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	3,787
Leave and pension allowances	..	66
Audit and accounts	..	..
Total ..	..	3,853
REVENUE—		
Capitalization of abatement of land revenue ..	..	576
Leave and pension allowances	8	784
Audit and accounts	..	..
Total ..	8	1,360
Grand Total ..	8	5,213

KANNIYAMPALAYAM ANICUT—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	92,266	5,125	97,391	..	..	..	97,391
Establishment	25,172	1,863	27,035	..	..	..	27,035
Tools and plant	453	42	495	..	..	..	495
Suspense account	..	..	..	..	..	..	..
Total ..	1,17,891	7,030	1,24,921	..	..	..	1,24,921
Less—Receipts on capital account..	..	17,700	17,700	..	..	..	17,700
Net Total ..	1,17,891	− 10,670	1,07,221	..	..	..	1,07,221
Indirect Charges.							
Capitalized abatement of land revenue	3,525	262	3,787	..	..	..	3,787
Leave and pension allowances ..	15	51	66	..	..	..	66
Audit and accounts	..	..	..	..	..	..	..
Total ..	3,540	313	3,853	..	..	..	3,853
Grand Total ..	1,21,431	− 10,357	1,11,074	..	..	..	1,11,074

The construction estimate of the project was closed on 31st March 1922 and the completion report approved in G.O. No. 190 I., dated 31st March 1926.

TOLUDUR RESERVOIR SYSTEM.

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 253 of the Administrative Accounts for 1944–45.]

TOLUDUR RESERVOIR SYSTEM—*cont.*

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	1,444	7,850
6. Receipts from other canal produce.	57	2,961
8. Navigation receipts	..	6
9. Rents of buildings	1	1,869
10. Fines	..	383
11. Miscellaneous	165	1,772
Recoveries of expenditure	462	2,633
Deduct—Refunds	..	142
Total, Revenue realized in Public Works Department	2,129	17,332
Irrigation revenue realized in Civil Department	1,28,024	24,77,109
Total, Direct Receipts ..	1,30,153	24,94,441
II. INDIRECT RECEIPTS—		
Share of land revenue collected in Civil Department	448	7,616
Total, Public Works and Civil Departments—Revenue	1,30,601	25,02,057
Total, Receipts ..	1,30,601	25,02,057

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	13,312
(2) Main canals and branches ..	..	15,682
(3) Distributaries	1,549	14,573
(4) Drainage and protective works ..	..	6,771
(5) Special tools and plant	..	..
Total ..	1,549	50,338
II. MAINTENANCE AND REPAIRS—		
(1) Head works	8,671	1,13,631
(2) Main canals and branches ..	25,670	4,15,486
(3) Distributaries	1,584	86,654
(4) Drainage and protective works ..	905	2,938
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	36,830	6,18,709
Total, Extensions and Improvements and Maintenance and Repairs	38,379	6,69,047
IV. ESTABLISHMENT	14,137	2,66,424
V. TOOLS AND PLANT	161	2,326
VI. REFUNDS OF REVENUE	..	..
Deduct—Recoveries on revenue account.	..	240
Total, Direct Charges ..	52,677	9,37,557
Share of collection charges in the Civil Department	6,424	1,24,239
Indirect Charges	384	9,853
Total, Direct and Indirect Charges ..	59,485	10,71,649
Balance, net revenue	71,116	14,30,408
Grand Total ..	1,30,601	25,02,057

TOLUDUR RESERVOIR SYSTEM—*cont.*

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46.. ..	29,10,350	Net revenue realized to end of 1945–46	13,59,292
Total interest charges for the year 1946–47 ..	1,06,652	Net revenue realized during 1946–47	71,116
		Balance, net interest charges	15,86,594
Total ..	30,17,002	Total ..	30,17,002

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	1,81,159
Leave and pension allowances	..	66,102
Audit and accounts	..	4,497
Total ..	..	2,51,758
REVENUE—		
Capitalization of abatement of land revenue	..	2,276
Leave and pension allowances	..	886
Audit and accounts	384	6,691
Total ..	384	9,853
Grand total ..	384	2,61,611

TOLUDUR RESERVOIR SYSTEM—*cont.*

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	16,12,421	– 12,831	15,99,590	..	..	..	15,99,590
Establishment	4,74,048	1,240	4,75,288	..	..	..	4,75,288
Tools and plant	3,06,052	—92	3,05,960	..	..	..	3,05,960
Suspense account	..	..	..	..	..	..	..
Total ..	23,92,521	– 11,683	23,80,838	..	..	..	23,80,838
Less—Receipts on Capital Account.	8,322	1,493	9,815	..	..	..	9,815
Net Total ..	23,84,199	– 13,176	23,71,023	..	..	..	23,71,023
Indirect Charges.							
Capitalized abatement of land revenue	1,80,460	699	1,81,159	..	..	..	1,81,159
Leave and pension allowances ..	66,102	..	66,102	..	..	..	66,102
Audit and accounts	4,566	– 69	4,497	..	..	..	4,497
Total ..	2,51,128	630	2,51,758	..	..	..	2,51,758
Grand Total ..	26,35,327	– 12,546	26,22,781	..	..	..	26,22,781

The construction estimate of the project was closed on 31st October 1925 and the completion report approved in G.O. No. 514 I, dated 28th February 1931.

THIPPAYAPALEM PROJECT—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year. RS.	Cost of construction as now estimated. RS.
I. WORKS—			
(1) *Head Works*—			
B. Land	..	35,259	35,246
C. Works	..	1,11,041	1,11,045
K. Buildings	..	6,350	6,350
L. Earthwork	..	2,36,229	2,40,632
O. Miscellaneous	..	22,224	19,685
Unforeseen works	..	..	..
P. Maintenance	..	1,855	1,550
Total ..	..	4,12,958	4,14,508
(2) *Main Canals and Branches*—			
A. Preliminary expenses ..	..	475	475
B. Land	..	6,273	6,273
E. Falls and weirs	..	1,997	2,000
F (1) Other cross drainage works	..	7,786	7,750
G. Bridges	..	2,679	2,680
L. Earthwork	..	7,202	7,202
O. Miscellaneous	..	1,671	1,670
Total ..	..	28,083	28,050
(6) *Special tools and plant*	..	..	..
Total, Works ..	..	4,41,041	4,42,558
II. ESTABLISHMENT	..	1,30,844	1,20,265
III. TOOLS AND PLANT	..	967	8,851
Grand Total ..	..	5,72,852	5,71,674
V. *Less*—RECEIPTS ON CAPITAL ACCOUNT.	..	656	..
Net outlay in India and England	..	5,72,196	5,71,674

THIPPAYAPALEM PROJECT—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	..	2
6. Receipts from other canal produce.	..	..
8. Navigation receipts	..	..
9. Rents of buildings	..	..
Recoveries of expenditure	..	..
11. Miscellaneous	..	..
Deduct—Refunds		
Total Revenue realized in Public Works Department	..	2
Irrigation Revenue realized in Civil Department	6,636	47,511
Total, Direct Receipts ..	6,636	47,513

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	279
(2) Main canals and branches ..	..	..
(3) Distributaries	..	..
(4) Drainage and Protective Works	..	..
(5) Special tools and plant	..	..
Total ..	..	279
II. MAINTENANCE AND REPAIRS—		
(1) Head works	865	4,416
(2) Main canals and branches ..	220	4,396
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(6) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	1,085	8,812
Total, Extensions and Improvements and Maintenance and Repairs	1,085	9,091
IV. ESTABLISHMENT	913	3,848
V. TOOLS AND PLANT	20	101
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges ..	2,018	13,040

THIPPAYAPALEM PROJECT—*Tank Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47—*cont.*

Receipts.	Total. During the year.	Total. To end of the year.	Charges.	Total. During the year.	Total. To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	..	..	Share of collection charges in the Civil Department	332	2,377
			Indirect Charges	11	91
Total, Public Works and Civil Departments, Revenue	6,636	47,513	Total, Direct and Indirect Charges ..	2,361	15,508
			Balance, net revenue	4,275	32,005
Total, Receipts ..	6,636	47,513	Grand Total ..	6,636	47,513

THIPPAYAPALEM PROJECT—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	3,06,724	Net revenue realized to end of 1945–46	27,730
Total interest charges for the year 1946–47 ..	25,480	Net revenue realized during 1946–47	4,275
		Balance, net interest charges	3,00,199
Total ..	3,32,204	Total ..	3,32,204

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	4,919
Leave and pension allowances	..	2,688
Audit and accounts	..	4,413
Total ..	..	12,020
REVENUE—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	..
Audit and accounts	11	91
Total ..	11	91
Grand Total ..	11	12,111

THIPPAYAPALEM PROJECT—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current Sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	4,41,041	4,42,558	1,517	..
Establishment	..	..	..	1,30,844	1,20,265	— 10,579	..
Tools and plant	..	..	..	967	8,851	7,884	..
Suspense account	..	..	..	..	..	..	..
Total ..	..	..	..	5,72,852	5,71,674	— 1,178	..
Less—Receipts on Capital account.	..	..	..	656	..	— 656	..
Net Total ..	..	..	..	5,72,196	5,71,674	—522	..
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	4,919	17,800	12,881	..
Leave and pension allowances	..	..	..	2,688	..	— 2,688	..
Audit and accounts	..	..	..	4,413	4,426	13	..
Total ..	..	..	..	12,020	22,226	10,206	..
Grand Total ..	..	..	..	5,84,216	5,93,900	9,684	..

BASAVANNAH CHANNEL.

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—			
(1) *Head Works*—			
C. Works ..	..	14,055	14,030
Total ..	..	14,055	14,030
(2) *Main Canals and Branches*—			
B. Land ..	..	21,730	21,730
C. Works ..	..	95,659	98,406
K. Building	..	1,500	..
L. Earthwork	..	2,92,433	2,91,714
O. Miscellaneous ..	..	7,148	8,290
P. Maintenance	..	6,307	..
Total ..	..	4,24,777	4,20,140
(3) *Distributaries*—			
L. Earthwork	..	29,193	34,555
B. Land ..	..	814	..
Total ..	..	30,007	34,555
Total, Works ..	..	4,68,839	4,68,725
II. ESTABLISHMENT	..	1,12,166	1,13,706
III. TOOLS AND PLANT	..	2,197	3,092
Grand Total ..	..	5,83,202	5,85,523
V. *Less*—RECEIPTS ON CAPITAL ACCOUNT.	..	..	..
Net outlay in India and England ..	..	5,83,202	5,85,523

BASAVANNAH CHANNEL—*cont.*

No. 3.—Revenue Account for and to end of 1946-47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	9	148
6. Receipts from other canal produce	..	962
11. Miscellaneous	..	336
Recoveries of expenditure	..	..
Deduct—Refunds	..	..
Total, Revenue realized in Public Works Department	9	1,446
Irrigation revenue realized in Civil Department	99,169	2,03,224
Total, Direct Receipts ..	99,178	2,04,670
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department	..	..
Total, Public Works and Civil Departments, Revenue	99,178	2,04,670
Net deficit, if any	..	..
Total ..	99,178	2,04,670

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	..	2,671
(2) Main canals and branches	..	..
(3) Distributaries	..	..
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Total ..	..	2,671
II. MAINTENANCE AND REPAIRS—		
(1) Headworks	..	16,016
(2) Main canals and branches ..	..	68,342
(3) Distributaries	6,799	13,469
(4) Drainage and protective works ..	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay ..	..	..
Total ..	6,799	97,827
Total, Extensions and Improvements and Maintenance and Repairs.	6,799	1,00,498
IV. ESTABLISHMENT	5,791	34,825
V. TOOLS AND PLANT	122	581
VI. REFUNDS OF REVENUE	..	..
Total, Direct Charges	12,712	1,35,904
Share of collection charges in the Civil Department	4,958	10,161
Indirect charges	68	1,005
Total, Direct and Indirect Charges.	17,738	1,47,070
Balance, net revenue ..	81,440	57,600
Grand Total ..	99,178	2,04,670

BASAVANNAH CHANNEL—*cont.*

No. 4.—Interest Account for and to end of 1946-47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945-46 ..	4,72,038	Net revenue realized to end of 1945-46	—23,840
Total interest charges for the year 1946-47 ..	26,230	Net revenue realized during 1946-47	81,440
		Balance, net interest charges	4,40,668
Total ..	4,98,268	Total ..	4,98,268

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	1,229
Leave and pension allowances	..	661
Audit and accounts	..	4,688
Total ..	..	6,578
REVENUE—		
Leave and pension allowances	68	1,005
Audit and accounts	..	..
Total ..	68	1,005
Grand Total ..	68	7,583

BASAVANNAH CHANNEL—*cont.*

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	4,68,839	4,68,725	— 114	..
Establishment	..	..	..	1,12,166	1,13,706	1,540	..
Tools and plant	..	..	..	2,197	3,092	895	..
Suspense account	..	..	..	..	..	..	..
Total ..	..	..	..	5,83,202	5,85,523	2,321	..
***Less*—Receipts on capital account**	..	..	..	..	..	..	..
Net Total ..	..	..	..	5,83,202	5,85,523	2,321	..
Indirect Charges.							
Capitalized abatement of land revenue.	..	..	..	1,229	1,229	..	..
Leave and pension allowances ..	..	..	..	661	661	..	..
Audit and accounts	..	..	..	4,688	4,687	— 1	..
Total ..	..	..	..	6,578	6,577	— 1	..
Grand total ..	..	..	..	5,89,780	5,92,100	2,320	..

DUVVALERU PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
		RS.	RS.
I. WORKS—			
(1) *Head Works*—			
C. Works	..	28,147	38,800
K. Buildings	..	2,509	5,000
O. Miscellaneous	..	523	3,285
P. Maintenance	..	206	..
Total ..	..	31,385	7,085
(2) *Main Canals and Branches*—			
A. Preliminary expenses	..	395	3,623
B. Land	..	2,013	1,710
D. Regulators	..	..	330
E. Falls and weirs	..	2,399	2,400
F. Other cross drainage hill works.	..	8,733	8,500
C. Bridges	..	2,218	4,030
H. Escapes	..	1,554	1,120
L. Earthwork	..	45,014	41,610
O. Miscellaneous	..	3,105	4,368
C. Works	..	1,330	..
Total ..	..	66,761	67,691
(3) *Distributaries—L. Earth Work* ..	..	3,069	..
(6) *Water courses*—			
L. Earthwork	..	..	1,724
Total ..	..	..	1,724
Total works ..	..	1,01,215	1,16,500
II. ESTABLISHMENT	..	44,793	31,790
III. TOOLS AND PLANT	..	225	2,330
IV. SUSPENSE	..	..	..
V. LESS RECEIPTS ON CAPITAL ACCOUNT.	..	..	..
Net outlay in India and England ..	..	1,46,233	1,50,620

DUVVALERU PROJECT—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I DIRECT RECEIPTS—		
3 Sales of water	..	..
5 Receipts from plantations	..	..
6 Receipts from other canal produce	..	34
8 Navigation receipts..	..	..
9 Rents of buildings ..	..	..
10 Fines	..	..
11 Miscellaneous	..	..
Recoveries of expenditure	..	4
Deduct—Refunds ..	..	..
Total, Revenue realized in Public Works Department.	..	38
Irrigation revenue realized in Civil Department.	..	..
Total, Direct Receipts ..	..	38
II. INDIRECT RECEIPTS—		
Share of land revenue collected in the Civil Department.	..	..
Total, Public Works and Civil Departments. Revenue ..	..	38
Net deficit ..	2,461	10,113
Total, Receipts ..	2,461	10,151

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Headworks	..	235
(2) Main canals and branches	..	..
(3) Distributaries	72	72
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	72	307
II. MAINTENANCE AND REPAIRS—		
(1) Headworks	682	2,726
(2) Main canals and branches	634	4,120
(3) Distributaries	..	..
(4) Drainage and protective works	..	..
(5) Special tools and plant	..	..
Add—Unclassifiable outlay	..	..
Total ..	1,316	6,846
Total, Extensions and Improvements and Maintenance and Repairs.	1,388	7,153
IV. ESTABLISHMENT	1,034	2,802
V. TOOLS AND PLANT	25	124
VI. REFUNDS OF REVENUE	..	..
Deduct—Recoveries on revenue account.	..	..
Total, Direct Charges ..	2,447	10,079
Share of collection charges in the Civil Department.	..	..
Indirect chrges	14	72
Total, Direct and Indirect charges ..	2,461	10,151
Balance, net revenue	..	..
Grand Total ..	2,461	10,151

DUVVALERU PROJECT—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945–46 ..	38,573	Net revenue realized to end of 1945–46	— 7,652
Total interest charges for the year 1946–47 ..	6,595	Net revenue realized during 1946–47	— 2,461
		Balance, net interest charges	55,281
Total ..	45,168	Total ..	45,168

No. 5.—Accounts of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	46
Leave and pension allowances	..	1,012
Audit and accounts	..	..
Total ..	..	1,058
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	14	72
Audit and accounts	..	..
Total ..	14	72
Grand Total ..	14	1,130

DUVVALERU PROJECT—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	CURRENT SANCTIONS. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	1,01,215	1,16,500	15,285	..
Establishment	..	..	..	44,793	31,790	13,003	..
Tools and plant	..	..	..	225	2,330	2,105	..
Total ..	..	..	..	1,46,233	1,50,620	4,387	..
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net total ..	..	..	..	1,46,233	1,50,620	4,387	..
Indirect Charges.							
Capitalized abatement of land revenue ..	..	..	..	46	290	244	..
Leave and pension allowances ..	..	..	..	..	..	..	..
Audit and accounts ..	..	..	..	1,012	1,165	153	..
Total ..	..	..	..	1,058	1,455	397	..
Grand total ..	..	..		1,47,291	1,52,075	4,784	..

UDUTHORAHALLA SCHEME.

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	DIRECT CHARGES. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—			
(1) *Head Works*—	..	..	300
B. Land	..	23,301	41,800
C. Works	..	2,892	7,770
K. Building	..		
Total ..	..	26,193	49,870
(8) *Distributaries*—	..	..	4,000
B. Land	..	..	49,891
C. Works	..	..	3,000
D. Regulators	3,163	88,124	51,700
L. Earthwork			
Total ..	3,163	88,124	1,08,591
(6) Special Tools and Plant	..	48	3,000
Total, I. Works ..	3,163	1,14,365	1,61,461
II. ESTABLISHMENT	1,141	39,461	43,683
III. TOOLS AND PLANT	— 4	1,544	3,229
V. LESS RECEIPTS ON CAPITAL ACCOUNT	..	..	..
Net outlay in India and England ..	4,300	1,55,370	2,08,373

UDUTHORAHALLA SCHEME—*cont.*

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	9,610	Net revenue realized to end of 1945–46	..
Total interest charges for the year 1946–47 ..	6,505	Net revenue realized during 1946–47	..
		Balance, net interest charges	16,115
Total ..	16,115	Total ..	16,115

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..		..
Leave and pension allowances	..	..
Audit and accounts	31	1,144
Total ..	31	1,144
REVENUE—		
Leave and pension allowances	..	..
Audit and accounts	..	..
Total ..	..	..
Grand total ..	31	1,144

UDUTHORAHALLA SCHEME—*cont.*

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	1,14,365	1,61,461	47,096	..
Establishment	..	..	..	39,461	43,683	4,222	..
Tools and plant	..	..	..	1,544	3,229	1,685	..
Suspense account	..	..	..	..	..	..	..
Total ..	..	..	..	1,55,370	2,08,373	53,003	..
Less—Receipts on Capital account.	..	..	..	..	..	..	..
Net Total ..	..	..	..	1,55,370	2,08,373	53,003	..
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	1,100	1,100	..
Leave and pension allowances ..	..	..	..	..	..	..	..
Audit and accounts	..	..	..	1,144	1,615	471	..
Total ..	..	..	..	1,144	2,715	1,571	..
Grand Total ..	..	..	..	1,56,514	2,11,088	54,574	..

MAHADEVAPURAM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
		RS.	RS.
I. WORKS—			
(1) *Head Works*—			
B. Land	..	..	3,286
C. Works	..	10,114	52,860
O. Miscellaneous	..	3	7,178
Total ..	..	10,117	63,324
(2) *Main Canals and Branches*—			
B. Land	..	..	814
C. Works	..	14	13,085
O. Miscellaneous	..	..	1,777
Total ..	..	14	15,676
(6) Special Tools and Plant	..	..	6,500
Total, I. Works ..	..	10,131	85,500
II. ESTABLISHMENT	..	4,138	23,132
III. TOOLS AND PLANT	..	55	1,710
V. LESS RECEIPTS ON CAPITAL ACCOUNT.	..	..	..
Net out lay in India and England ..	..	14,324	1,10,342

MAHADEVAPURAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945–46 ..	1,304	Net revenue realized to end of 1945–46	Nil.
Total interest charges for the year 1946–47 ..	609	Net revenue realized during 1946–47	Nil.
		Balance, net interest charges	1,913
Total ..	1,913	Total ..	1,913

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year.	To end of the year.
		RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	..
Audit and accounts	..	101
Total ..	..	101

MAHADEVAPURAM TANK—*Tank Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	10,131	85,500	75,369	..
Establishment ..	..	..	..	4,138	23,132	18,994	..
Tools and plant ..	..	..	..	55	1,710	1,655	..
Suspense account ..	..	..	..	..	..	..	..
Total ..	..	..	..	14,324	1,10,342	96,018	..
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net Total ..	..	..	..	14,324	1,10,342	96,018	..
Indirect Charges.							
Capitalized abatement of land revenue ..	..	..	..	..	1,292	1,292	..
Leave and pension allowances ..	..	..	..	..	..	..	..
Audit and accounts ..	..	..	..	101	855	754	..
Total ..	..	..	..	101	2,147	2,046	..
Grand Total ..	..	..	..	14,425	1,12,489	98,064	..

TUNGABHADRA PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. WORKS—			
(1) *Head Works*—			
A. Preliminary Expenses	20,493	45,076	3,73,360
B. Land including Land Establishment	83,831	84,267	84,71,450
C. Works	76,181	76,181	1,72,25,500
G. Bridges	19,112	21,291	5,01,400
K. Buildings	8,00,372	9,83,605	34,86,400
M. Plantations	1,846	3,179	8,500
O. Miscellaneous	3,66,957	4,19,655	19,10,440
P. Maintenance	..	211	42,500
Q. Special Tools and Plant	11,76,731	12,86,565	22,95,000
Total (1) Head Works ..	25,45,523	29,20,030	3,43,14,550
(2) *Main Canals and Branches*—			
A. Preliminary Expenses	55,291	84,494	1,36,000
B. Land	1,04,786	1,04,785	20,20,000
C. Works	..	..	1,73,000
F. Rivers and Hill torrents	1,47,511	1,67,062	33,50,000
D. Regulators	..	..	4,04,000
F-I. Other Cross Drainage	1,62,625	1,68,658	60,76,000
F. Falls and Wiers	..	..	1,34,000
G. Bridges	2,01,741	2,02,395	15,90,000
H. Escapes	..	..	8,000
K. Buildings	4,71,241	6,27,971	10,68,000
L. Earthwork	6,41,247	6,84,229	1,72,00,000
M. Plantations	3,529	4,323	2,13,000
N. Tanks and Reservoirs	..	..	5,000
O. Miscellaneous	73,756	96,414	17,58,000
P. Maintenance	873	873	3,16,000
Q. Special Tools and Plant	1,10,828	2,88,751	14,50,000
Total (2) Main Canals and Branches..	19,73,428	24,29,955	3,59,01,000
(3) *Distributaries*—			
A. Preliminary Expenses	..	20	82,90,000
(4) *Drainage and Protective Works* ..	..	..	9,70,000
(5) *Water Courses*	..	..	19,49,000
Q. *Special Tools and Plant*	..	..	..
Total, I. Works ..	45,18,951	53,50,005	8,14,24,550
II. ESTABLISHMENT	6,78,671	10,53,432	87,32,848
III. TOOLS AND PLANT	76,712	1,44,937	4,06,550
IV. SUSPENSE	— 8,824	— 7,767	11,000
V. *Less* RECEIPTS ON CAPITAL ACCOUNT.	25,450	29,035	1,75,000
VI. COLONIZATION, DEVELOPMENT AND DEMONSTRATION FARM	..	..	25,50,000
VII. PROPAGANDA	..	..	10,20,000
Total Charges in India and England ..	52,40,060	65,11,572	9,39,69,948

TUNGABHADRA PROJECT—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	28,816	Net revenue realized to end of 1945-46	..
Total interest charges for the year 1946-47 ..	1,58,840	Net revenue realized during 1946-47	..
		Balance, net interest charges	1,87,656
Total ..	1,87,656	Total ..	1,87,656

No. 5.—Account of indirect charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	9,526	9,526
Leave and pension allowances	..	..
Audit and accounts	45,189	53,500
Total ..	54,715	63,026
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	..
Audit and accounts	..	..
Total ..	..	..
Grand Total ..	54,715	63,026

TUNGABHADRA PROJECT—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions: Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current sanctions: Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
				RS.	RS.	RS.	RS.
Direct Charges.							
Works	..	..	..	53,50,005	8,14,24,550	7,60,74,545	53,50,005
Establishment	..	..	..	10,53,432	87,32,848	76,79,416	10,53,432
Tools and plant	..	..	..	1,44,937	4,06,550	2,61,613	1,44,937
Suspense account	..	..	..	— 7,767	11,000	18,767	— 7,767
Total ..	..	..	..	65,40,607	9,05,74,948	8,40,34,341	65,40,607
Colonization, etc.	..	..	..	..	35,70,000	35,70,000	..
Less—Receipts on capital account.	..	..	..	29,035	1,75,000	1,45,965	29,035
Net Total ..	..	..	..	65,11,572	9,39,69,948	8,74,58,376	65,11,572
Indirect Charges.							
Capitalized abatement of land revenue.	..	..	..	9,526	6,09,710	6,00,184	9,526
Audit and Accounts ..	..	..	..	53,500	7,99,800	7,46,300	53,500
Total ..	..	..	..	63,026	14,09,510	13,46,484	63,026
Grand Total ..	..	..	..	65,74,598	9,53,79,458	8,88,04,860	65,74,598

ROMPERU DRAINS—*Canal Project.*

No. 2.—Capital Account for and to end of 1946-47.

Heads of account.	Direct Charges. During the year.	Direct Charges. To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I. Works—			
(1) Head works	..	..	..
(2) Main canals and branches ..	..	..	..
(4) Drainage and Protective works.	2,34,450	2,34,450	1,01,20,000
(6) Special tools and plant	..	..	..
Total, Works ..	2,34,450	2,34,450	1,01,20,000
II. Establishment	25,517	25,517	3,50,415
III. Tools and plant	..	..	
V. Less receipts on capital account.	..	..	
Net outlay in India and England ..	2,59,967	2,59,967	1,04,70,415

ROMPERU DRAINS—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946-47.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1945-46 ..	..	Net revenue realized to end of 1945-46	..
Total interest charges for the year 1946-47 ..	5,200	Net revenue realized during 1946-47	..
		Balance, net interest charges	5,200
Total ..	5,200	Total ..	5,200

No. 5.—Account of Indirect Charges for and to end of 1946-47.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	..
Audit and accounts	2,344	2,344
Total ..	2,344	2,344
Revenue—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	..
Audit and accounts	..	..
Total ..	..	..
Grand Total ..	2,344	2,344

ROMPERU DRAINS—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions.			Current Sanctions.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
				RS.	RS.	RS.	
Direct Charges.							
Works	..	..	..	2,34,450	1,01,20,000	98,85,550	..
Establishment	..	..	..	25,517	3,50,415	3,24,898	..
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	..	..	..	2,59,967	1,04,70,415	1,02,10,448	..
Less—Receipts on Capital Account	..	..	..	..	..	..	..
Net Total ..	..	..	..	2,59,967	1,04,70,415	1,02,10,448	..
Indirect Charges.							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances ..	..	..	..	..	..	..	..
Audit and Accounts	..	..	..	2,344	1,01,200	98,856	..
Total ..	..	..	..	2,344	1,01,200	98,856	..
Grand Total ..	..	..	..	2,62,311	1,05,71,615	1,03,09,304	..

VEDARANNIYAM CANAL—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

[Vide details on page 278 of the Administrative Accounts for 1934–35.]

VEDARANNIYAM CANAL—*Canal Project*—cont.

No. 3.—Revenue Accounts for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
I. DIRECT RECEIPTS—		
5. Receipts from plantations ..	21	1,973
6. Receipts from other canal produce.	..	677
8. Navigation receipts	1,033	57,088
9. Rents of buildings	..	55
10. Fines	..	145
11. Miscellaneous	15	508
Deduct—Refunds	..	501
Recoveries of expenditure ..	—15	25
Total revenue realized in the Public Works Department	1,054	59,970
Total, Direct receipts	1,054	59,970
Total, Public Works and Civil Departments, Revenue	1,054	59,970
Net deficit, if any	13,981	4,37,540
Total ..	15,035	4,97,510

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches ..	..	11,471
(3) Distributaries	..	479
(4) Drainage and protective works ..	..	638
(5) Special tools and plant	..	— 114
Total ..	..	12,474
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	..
(2) Main canals and branches ..	11,594	3,37,646
(3) Distributaries	..	1,888
(4) Drainage and protective works ..	..	16,691
(5) Special tools and plant	..	53
Total ..	11,594	3,56,278
Total, Extensions and Improvements and Maintenance and Repairs ..	11,594	3,68,752
IV. ESTABLISHMENT	3,277	1,10,176
V. TOOLS AND PLANT	48	8,385
VI. REFUNDS OF REVENUE	..	41
Total, Direct Charges ..	14,919	4,87,354
Share of collection charges in the Civil Department	..	..
Indirect charges	116	10,156
Total, Direct and Indirect Charges ..	15,035	4,97,510
Balance, net revenue	..	..
Grand Total ..	15,035	4,97,510

VEDARANNIYAM CANAL—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1946–47.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1945–46 ..	3,97,881	Net revenue realized to end of 1945–46	— 4,23,559
Total interest charges for the year 1946–47 ..	5,971	Net revenue realized during 1946–47	— 13,981
		Balance, net interest charges.	8,41,392
Total ..	4,03,852	Total ..	4,03,852

No. 5.—Account of Indirect Charges for and to end of 1946–47.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances	..	259
Audit and accounts	..	3,474
Total ..	..	3,733
REVENUE—		
Capitalization of abatement of land revenue ..	..	686
Leave and pension allowances	..	7,623
Audit and accounts	116	1,847
Total ..	116	10,156
Grand Total ..	116	13,889

VEDARANNIYAM CANAL—*Canal Project*—cont.

No. 6.—Statement comparing Charges to date with Sanctioned Estimates.

Particulars.	Charges against closed sanctions. Expenditure against construction estimate.	Expenditure against open canal sanctions.	Total.	Current Sanctions. Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	Total charges to date against old and current sanctions.
	RS.	RS.	RS.				RS.
Direct Charges.							
Works	1,07,885	..	1,07,885	..	..	..	1,07,885
Establishment	24,814	..	24,814	..	..	..	24,814
Tools and plant ..	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	1,32,699	..	1,32,699	..	..	..	1,32,699
Less—Receipts on capital account.	..	..	..	..	..	..	..
Net Total ..	1,32,699	..	1,32,699	..	..	..	1,32,699
Indirect Charges.							
Capitalized abatement of land revenue	..	259	259	..	..	..	259
Leave and pension allowances ..	3,474	..	3,474	..	..	..	3,474
Total ..	3,474	259	3,733	..	..	..	3,733
Grand Total ..	1,36,173	259	1,36,432	..	..	..	1,36,432

The construction estimate of the project was closed on 31st March 1893.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1946–47

BUCKINGHAM CANAL—*Canal Project.*

No. 2.—Capital Account for and to end of 1946–47.

Heads of account.	Direct Charges. During the year.	To end of the year.	Cost of construction as now estimated.
	RS.	RS.	RS.
I WORKS—			
Main canals and branches	13,654	67,47,915	67,51,971
Old outlay	..	5,04,091	5,04,091
Total, works ..	13,654	72,52,006	72,56,062
II ESTABLISHMENT	2,673	16,68,696	17,29,621
III TOOLS AND PLANT	1	1,81,690	1,89,370
V LESS RECEIPTS ON CAPITAL ACCOUNT..	..	24,365	24,365
Net outlay ..	16,328	90,78,027	91,50,688

BUCKINGHAM CANAL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1946–47.

Receipts.	Total. During the year. RS.	Total. To end of the year. RS.
1. DIRECT RECEIPTS—		
3. Sales of water	1,820	26,778
5. Receipts from plantations ..	1,225	46,857
6. Receipts from other canal produce.	..	71,427
8. Navigation receipts	1,30,761	58,43,654
9. Rents of buildings	6,647	25,791
10. Fines	..	1,369
11. Miscellaneous	5,746	77,437
Recoveries of expenditure	..	7,689
Deduct—Refunds	60	4,053
Receipts for which classification is not obtainable	..	14,11,168
Total revenue realized in the Public Works Department	1,46,139	75,08,117
Total, Direct receipts	1,46,139	75,08,117
Total, Public Works and Civil Departments, Revenue	1,46,139	75,08,117
Net deficit, if any ..	5,75,242	73,45,389
Total ..	7,21,381	1,48,53,506

Charges.	Total. During the year. RS.	Total. To end of the year. RS.
I. EXTENSIONS AND IMPROVEMENTS—		
(1) Head works	..	..
(2) Main canals and branches ..	5,506	7,92,452
(3) Distributaries	..	1,016
(4) Drainage and protective works	..	72
(5) Special tools and plant	..	..
Total ..	5,506	7,93,540
II. MAINTENANCE AND REPAIRS—		
(1) Head works	..	21,709
(2) Main canals and branches ..	5,92,745	1,03,00,180
(3) Distributaries	..	1,49,607
(4) Drainage and protective works	..	1,35,391
(5) Special tools and plant	..	3,125
Add—Unclassifiable outlay	..	2,88,470
Total ..	5,92,745	1,08,98,482
Total, Extensions and Improvements and Maintenance and Repairs	5,98,251	1,16,92,022
IV. ESTABLISHMENT	1,17,123	26,90,745
V. TOOLS AND PLANT	24	1,52,819
VI. REFUNDS OF REVENUE	..	22,074
Deduct—Recoveries on revenue account.	..	4,115
Total, Direct Charges.	7,15,398	1,45,53,545
Share of collection charges in the Civil department	..	..
Indirect charges	5,983	2,99,961
Total, Direct and Indirect Charges ..	7,21,381	1,48,53,506
Grand Total ..	[illegible]	1,48,53,506