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Administration Report

1938-39

Part II Irrigation



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PUBLIC WORKS DEPARTMENT
MADRAS PRESIDENCY

ADMINISTRATION REPORT

(WITH ADMINISTRATIVE ACCOUNTS)

FOR THE YEAR

1938-39

PART II—IRRIGATION

MADRAS
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FOREWORD

To make the Administration Report more attractive to the general public, two chapters I and II giving a bird's eye-view of irrigation and a description of important works respectively have been added as in the previous year. A number of photographs, sketches and diagrams have also been added as in the last year.



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PUBLIC WORKS DEPARTMENT, MADRAS PRESIDENCY

ADMINISTRATION REPORT FOR THE YEAR 1938-39

PART II—IRRIGATION

Chapter I.

A BIRD'S EYE-VIEW OF IRRIGATION IN MADRAS PRESIDENCY.

Anyone that knows the large deltas in the Presidency will realize what a difference to their wealth and prosperity irrigation has made. Agriculture which is dependent on irrigation is the main industry of India and it must continue to hold the premier place; all other industries are dependent, in a final analysis, on agriculture. If the ryot is prosperous, other industries and the country generally are prosperous. If the ryot is poor, the country is poor and the money that is required to ensure the prosperity of other industries will not circulate.

A brief summary of the irrigation systems in the Presidency is given below.

Starting in the Northern Circars, the Nagavalli system irrigates the largest area in Vizagapatam district. By means of a regulator across the river at Thotapalli sufficient water is diverted to the land through the main canal and its branch channels to irrigate roughly 30,000 acres. The project was completed in 1909 and has been of great benefit to the ryots. Quite a large area in Vizagapatam and in that part of the old Ganjam district which still remains in this Presidency is irrigated under river channels which take off from the river without the help of regulators or anicuts. Though individually the area under each channel is small the total area irrigated is nearly 67,000 acres.

The next is Godavari delta. To those who have not the local knowledge the fact that the annual value of the crops now grown in this delta is several crores will convey some idea of the benefits of irrigation. The Godavari ryots have recently erected at Dowlaishwaram and Chettipetta statues to commemorate the memory of Sir Arthur Cotton, the originator of the scheme, and by doing so have shown their appreciation of what he has done for the district by conveying the life-giving fluid to their lands. Roughly one million acres are irrigated by the network of canals and channels thousands of miles long, the value of the crops grown annually exceeds five crores. The canals have been designed not only for

irrigation but also for navigation. Sixty locks have been built and more are being considered. About 400 miles of the canals are navigable for boats up to ninety tons and the major part of the exports and imports from and to the delta is conveyed by boat. By means of the Godavari and Kistna canals and the Buckingham canal one can go by boat from Madras to Rajahmundry, a distance of 350 miles, and from Rajahmundry one can continue the journey by boat beyond Bhadrachalam right up to the Central Provinces, a further distance of 188 miles.

The next is the Kistna delta. A few extracts from Walsh's History of the Kistna Delta will not be out of place:—

“ In 1832-33 a terrible famine devastated a great part of the Madras Presidency. Through the very heart of the area where the distress was greatest and human beings were dying by hundreds of thousands, because their crops had failed from drought, the Kistna and Godavari rivers were rolling down enormous quantities of water to the sea.

“ In Guntur district, lying on the right side of the river, part of which is now known as the ‘ Western delta ’ not less than 200,000 persons perished ‘ by starvation ’ and by the fever which followed famine ” whilst condition on the other side of the river in what is known as the ‘ Eastern delta ’ can be realized from the following quotation.

“ The Europeans throughout the country have subscribed liberally to feed as many of the poor starving wretches as possible, and by this means tens of thousands are daily fed in Masulipatam alone. But ten times that number are still famishing and hundreds die daily, literally of starvation. The swamp around the fort is found each morning strewn with the bodies of those who have died during the night; and although a strong body of police are constantly employed in collecting the dead and throwing them into a huge pit prepared for the purpose, they cannot succeed in keeping the ground clear, and numbers of bodies are left to be devoured by dogs and vultures.

“ The description in the ‘ Siege of Corinth ’ of the dogs gnawing human skulls is mild compared to the scenes of horror we are daily forced to witness in our morning and evening rides.”

He adds some further and even more gruesome details.

The recurrent famines and the devastating losses they caused set the Government of the day thinking and they resolved to push forward the Godavari and Kistna projects. At Bezwada in Kistna district an anicut across the Kistna was built in 1855 (shortly after the Dowlaishwaram anicut). The anicut diverts water through a network of canals and channels to irrigate 1,000,000 acres in Kistna and Guntur districts. The Kistna canals are also navigable and the greater part of the trade of the deltaic portions of the two districts is carried on by boats. Our Godavari and Kistna projects are probably the most beneficial and most successful irrigation

schemes ever executed by any Government in the world. They have improved the condition of the people of the districts beyond the highest expectations of their originator, while the return on the capital invested in building them has sufficed not only to maintain and keep the systems up to date but has provided a continuous source of revenue which has enabled Government to initiate other projects, far less attractive financially in less favoured districts.

Leaving the rich districts of Guntur and Kistna and coming down to Nellore, we meet a dry and barren district but advantage has been taken of any facilities that exist for extending irrigation. Near the sea coast, the rainfall is generally favourable, and with the addition of some extra water, supplied by means of irrigation, excellent crops are grown. Nellore rice is famous for its quality. Two anicuts across the Pennar, divert water to the Kanigiri and Survepalli reservoirs and about 100,000 acres of paddy are cultivated under them annually. Further, inland, the Mopad reservoir built in 1921 as a famine-protective work, has fulfilled the purpose for which it was intended.

Leaving Nellore we shall divert from our course for a few moments and strike west and north-west to have a glimpse at Cuddapah, Kurnool, Bellary and Anantapur districts. These districts known as “ Rayalseema ” are in the famine zone and are periodically liable to failure of rain and consequent shortage. Irrigation in Rayalseema is by the very nature of the case difficult. Rainfall with its consequential river and stream flow is the first requirement for a successful irrigation scheme and when rain fails in the locality we propose to benefit, we must look to some external source, for example, a river whose main catchment area is outside the districts liable to failure, for supply. Local schemes in Rayalseema must, generally speaking, be of doubtful utility. In addition to a deficient rainfall there is the difficulty of not knowing exactly how the heavy black-cotton soils very prevalent in Rayalseema will respond to systematic irrigation. The Kurnool-Cuddapah canal which flows through a black-cotton belt has not been successful though in years of deficient rainfall its water is eagerly sought for by the ryots for their crops. Problems connected with the Tungabhadra are now being closely studied and it is the earnest desire of Government to initiate this most important project at the earliest possible moment.

South from Nellore we come to Chingleput where there are no major irrigation schemes, but 50,000 acres are irrigated by tanks of which there are 600. The district is peculiarly suited to tank irrigation, rainfall is generally favourable and the topography of the district favours this method of irrigation.

In South Arcot district also there is a large number of tanks which irrigate 543,000 acres. In addition, advantage has been taken of the fact that the district is traversed by two fairly large rivers, the Ponniar and the Vellar. An anicut across the Ponniar at Tirukkoyilur diverts sufficient water for 30,000 acres. Regulators combined with road bridges have been built across the Vellar at

Toludur and Shatiatope, the former diverts water to Willingdon reservoir which irrigates 16,000 acres and the ayacut is still expanding, the latter diverts water through the Vellar Rajan channels and its branches to irrigate 40,500 acres between Cuddalore and Porto Novo. Coleroon water is diverted at the Lower Anicut to irrigate 110,000 acres in Chidambaram.

Deviating from the southerly course for a few moments we meet North Arcot, Salem and Coimbatore districts. The Palar river which rises in Mysore is the main feeder for North Arcot. Water is diverted through a series of canals and channels by the Palar anicut, fifteen miles from Vellore, to irrigate 83,000 acres. The district had many old tanks which have been retained and which now form an essential part of the system. Flow in the Palar is intermittent and in the old tanks the flood flow of the river is stored, which without tanks would be wasted over the anicut. The Poiney anicut in the same district irrigates 24,000 acres.

Salem district is not particularly favoured by nature. The largest irrigation scheme in it is Barur. An anicut across the Ponnaiyars divert water to the Barur reservoir which irrigates about 7,000 acres. The district depends mainly on tanks, many of which get a supply over and above that contributed by their own catchments through channels taking off from anicuts built across adjacent streams. Though Mettur reservoir is in the district it has not been possible owing to very unfavourable conditions to devise any scheme to benefit Salem from this source. The Cauvery channels in Namakkal taluk irrigate 7,000 acres of very rich and fertile lands.

Coimbatore district depends mainly on the Bhavani which irrigates at present a large area of paddy. There are in addition several tanks and the waters of the Chitrachavadi, Noyel and Amaravathi are also utilized to the greatest extent possible by means of anicuts.

Continuing the southerly route from South Arcot, Tanjore is reached. Irrigation of about 7.8 lakhs of acres has been practised in Tanjore for centuries and with the modern works recently built, the ayacut now exceeds 10 lakhs of acres. The Cauvery-Mettur Project completed in 1934 is intended to ensure supply to the old delta as well as to extend irrigation by 300,000 acres in Pattukottai. Tanjore is by nature a specially favoured district and everything has and is being done to increase its prosperity. The benefits of Mettur reservoir to landholders in Tanjore delta are manifold. The reservoir protects the Tanjore ryots from flood damage due to Cauvery floods in the south-west monsoon and prevents drainage congestion. It secures to the ryots the benefits of early supplies in June and ensures steady and regular flow throughout the irrigation season.

Trichinopoly district, like Tanjore, depends mainly on the Cauvery for its irrigation and prosperity. Many channels take off directly from the river to irrigate 185,000 acres of fertile valuable lands.

Madura benefits mainly from the Periyar project. A dam built across the Periyar river in Travancore holds up water in the Periyar lake and a tunnel, 5,700 feet long, conveys this water to the Vaigai valley and thence to Madura. 130,000 acres roughly are irrigated by the Periyar project. The difference that this scheme has made to the prosperity of Madura district is enormous.

• Tinnevely district, which adjoins Madura, depends mainly on the Tambraparni river across which several anicuts have been built to irrigate about 75,000 acres. The irrigated portion of Tinnevely is noted for its fertility and the Tinnevely ryots for their industry.

In Tinnevely the Papanasam hydro-electric scheme including a dam 170 feet high on the Tambraparni is in progress. Though the reservoir is formed mainly for power, it will benefit irrigation.

Tank irrigation is of the greatest importance especially in our Presidency where 3,000,000 acres are irrigated under tanks. Similarly well irrigation is another most important branch of the science which is responsible for irrigation of about 1,500,000 acres. Attempts are being made to extend well irrigation by means of electric pumps in suitable areas.

The diagram on page 6 shows the total area irrigated (i) by productive and unproductive major systems, (ii) by minor works in charge of Public Works Department and Revenue and (iii) by wells, figures for which are available only from 1930.

Chapter II.

BRIEF DESCRIPTION OF IMPORTANT IRRIGATION AND NAVIGATION WORKS.

The Cauvery Delta system.—The Cauvery rises in Coorg and flows for a considerable distance over the Mysore plateau. It then drops into the plains of Madras at the Sivasamudram falls. The chief tributaries of the river are the Hemavathi, Lakshmanathirtha and Kabbini in Mysore and the Bhavani (rising on the Nilgiris) in Madras. The river benefits by the south-west and north-east monsoons and irrigates a large area in Mysore before it enters Madras. There are two big reservoirs on the river, the Krishna-rajsagara near Mysore and the Stanley reservoir near Salem. Electric power is developed at Sivasamudram and at Mettur. The Cauvery is 500 miles long and drains 31,000 square miles.

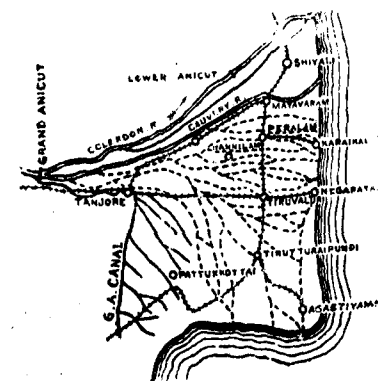
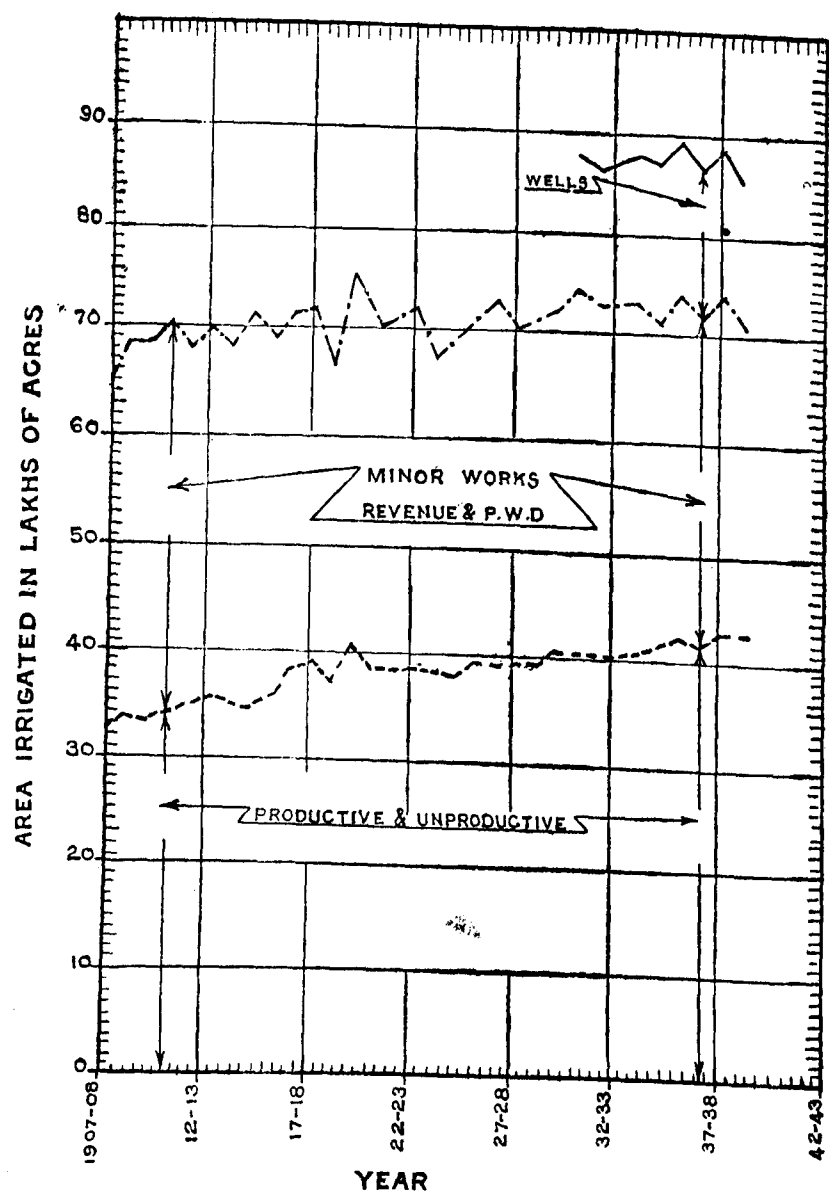


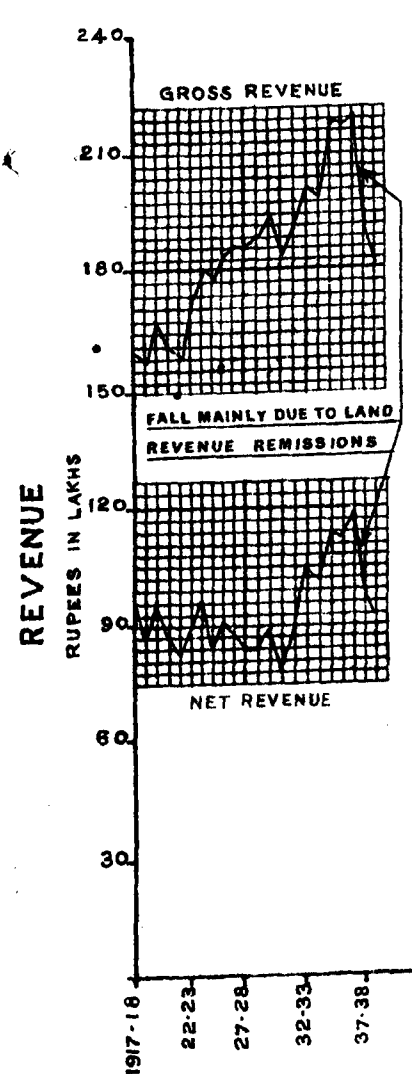
DIAGRAM SHOWING THE AREA IRRIGATED IN MADRAS



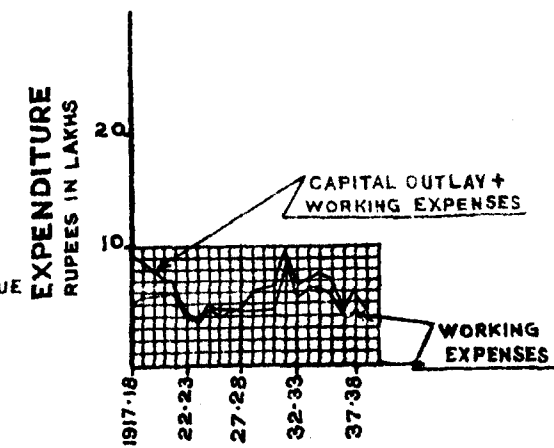
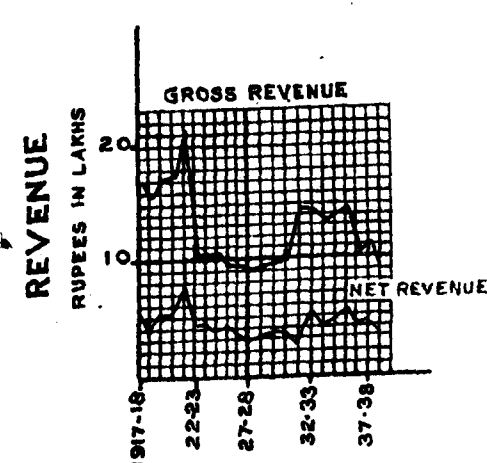
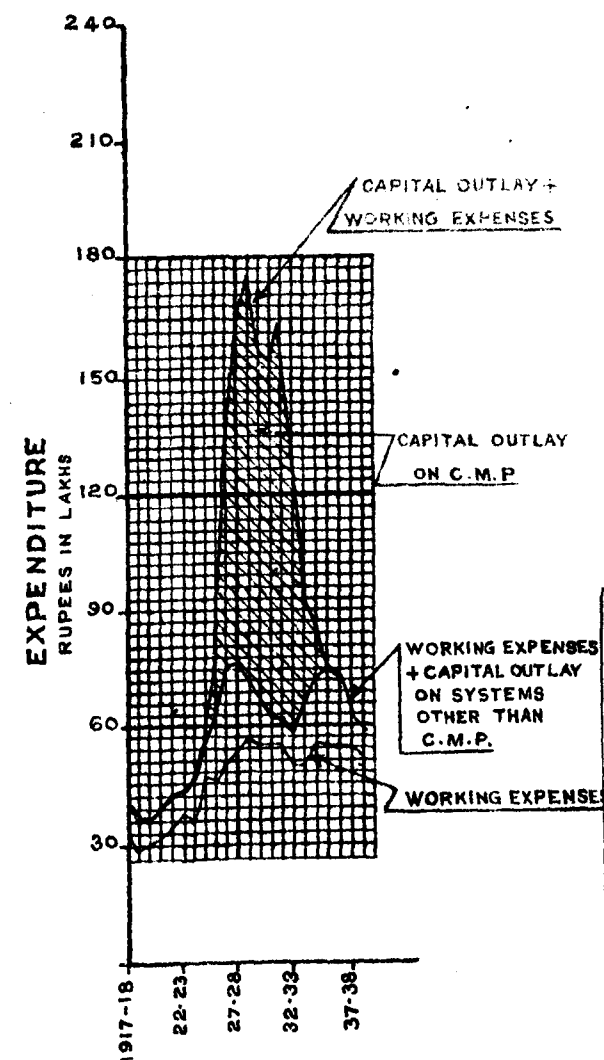
The Cauvery Delta system is of great antiquity dating back to the ancient Hindu kings of Tanjore. The delta begins at the head of the Srirangam Island where the river divides into two, the right arm called the Cauvery carrying irrigation supplies and the left arm, the Coleroon being the flood carrier. There is a barrage with lift shutters—the Upper Anicut—across the Coleroon to divert requisite supplies to the Cauvery over the Cauvery Dam.

About 20 miles below the Cauvery Dam is the Grand Anicut, an ancient masonry anicut built across a by-pass from the Cauvery into the Coleroon, below the Srirangam Island. This anicut, intended to hold up and divert the normal flow of the Cauvery to

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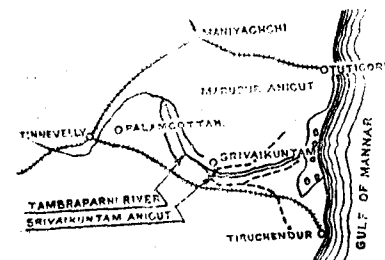
the rivers supplying the Tanjore delta, was converted into a regulator with lift shutters to permit effective disposal of surplus from the Cauvery and for passing supplies to the Lower Coleroon Anicut system.

At the Grand Anicut, the Cauvery branches into the Cauvery and the Vennar, which in turn throw off a number of branches and irrigate the fertile lands of the Tanjore delta, the well-known "Granary of South India."

The delta is long, fertile and level, some 2,000 square miles in area with a sea board over a hundred miles long extending from Point Calimere towards the south to as far north as Chidambaram. It is served by a network of rivers and channels controlled by several regulators. Many of the smaller rivers of the delta function as irrigation and drainage channels.

The irrigated area in the delta is 900,000 acres yielding crops valued at 5 crores of rupees. Over 82 lakhs have been spent on improvements since the system was taken over from the Tanjore Kings. The system yields a return of about 11 per cent on the capital outlay.

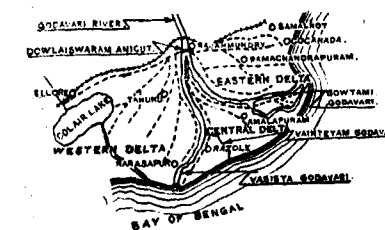
Srivaikuntam Anicut system.—The Srivaikuntam anicut is the last of the anicuts across the Tambraparni in Tinnevely district. Two channels take off at the anicut. On the left is the north



main channel feeding a series of tanks and finally emptying into the Korumpallam tank, which supplies Tuticorin. On the right side the south main channel takes off and supplies the large Kadamba tank and a series of tanks below it. Irrigation under the system extends as far as Tiruchendur with its famous temple on the sea shore. The system irrigates

about 25,500 acres. The capital expenditure was about Rs. 18 lakhs and the return is 2.59 per cent on the outlay.

The Godavari Delta system.—The Godavari rises in the Western Ghats within 50 miles of the Arabian Sea and flows across the Peninsula for 900 miles before it falls into the Bay of Bengal. Its chief tributaries are the Manjira from Hyderabad



and the Pranahita made up of three smaller streams from the Central Provinces, the Indravathi and the Sabari. Shortly after the Sabari joins it, the Godavari, now deep and narrow, winds its way through the spurs of the Eastern Ghats and for two miles it flows through a picturesque gorge clothed with luxuriant tropical vegetation. Some distance below,

it leaves the last ranges of the Ghats and enters the plains and flows onward as a broad and shallow river until some distance below

Rajahmundry it divides into two main branches, the Gautami and the Vasista Godavari rivers. Between the two arms lies the Central delta, while the Eastern and Western deltas lie to the east and west of the two arms respectively. The two arms split up into branches, as they approach the sea, dividing the Central delta into a number of islands. The river drains about 115,000 square miles and carries $1\frac{1}{2}$ million cubic feet per second in very high floods.

Prior to 1840, the district was frequently the scene of bad famines. In 1832-33 a terrible famine ravaged the district and the calamitous famine of 1840-41 followed after some more bad years. The recurring famines, the decreasing population and the dwindling revenue spurred the Government into action and Major Cotton (later Sir Arthur Cotton) who had just then completed great improvements in Tanjore, proposed the construction of an anicut across the Godavari at Dowlaishwaram with three canals, one for each of the three deltas. The works were sanctioned almost immediately and carried out expeditiously under his guidance. It is to the genius, keenness and intrepidity of Sir Arthur Cotton, that Madras owes these monumental works unprecedented both as to type and magnitude and which have proved a veritable gold mine.

The Godavari system consists of an anicut and three main canals irrigating three deltas. The anicut is in four sections, linking the islands in the broad river, the Dowlaishwaram section 4,839 feet long, the Ralli section 2,859 feet long, the Maddur section 1,550 feet long, and the Vizeswaram section 2,601 feet long. It was subsequently found necessary to raise the anicut slightly and fit up falling shutters, 2 feet high on the crest. In 1935, the two-foot shutters had to be replaced by three-foot shutters. These shutters which fall automatically during floods are lifted as the flood subsides by means of a steam plough, so as to maintain the requisite water level in the river.

The headworks of the canals consist of a head-sluice, an under-sluice and a head lock for each of the three deltas. The Eastern delta is about 450 square miles, the Central delta 500 square miles while the Western delta about 1,000 square miles in extent stretches down to the Colair lake.

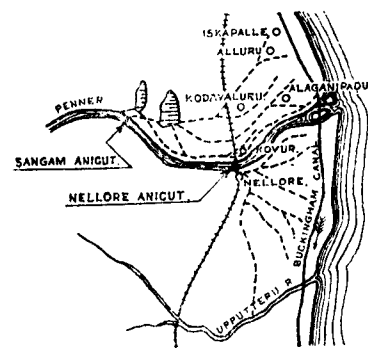
In the Eastern and Western deltas, the Samalkota and Ellore canals define the limits of irrigation to the areas enclosed between them and the river Godavari. They also form the link between Cocanada port and Ellore town where the (Kistna) Ellore canal of the Kistna system joins the (Godavari) Ellore canal. The Central delta particularly the "Nagaram" Island, is the "garden of the Godavari district" and is noted for the Gannavaram aqueduct which was completed in about eight months in the fifties of the last century, a remarkable feat due to Captain Orr. The Polavaram aqueduct at Annampalli is a similar recent construction to irrigate Polavaram Island.

The river and its branches are banked throughout to protect the deltas from the floods.

The canal system in all the deltas is navigable throughout its length for 11 months in the year and carries annually cargo valued at nearly 8.8 crores and about 90 lakhs worth of timber in addition to the passenger traffic of about a million passengers.

The canals irrigate about 800,000 acres but the total area irrigated in a year including the second crop area is over a million acres. The value of crops grown is over Rs. 5 crores. The capital expenditure on the system was about Rs. 1.89 crores and the return is 17.75 per cent.

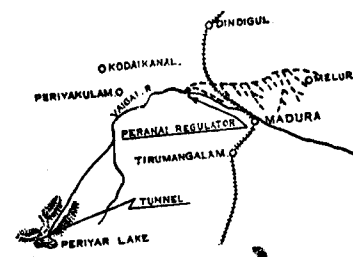
Pennar River Canals system.—The system consists of two anicuts one at Sangam and the other at Nellore. Two canals take off at the Sangam anicut on the left, one to feed the Duvvur tank and the other the large Kanigiri tank, one of the largest tanks in the Circars. Another channel taking off at the right side of the anicut feeds the Nellore tank. At the Nellore anicut, about 20 miles downstream of Sangam, a canal takes off on the right and feeds a number of tanks the largest of



which is Sarvapalli. The Sangam anicut has recently been raised by one foot and fitted with two-foot falling shutters. The system irrigates about 165,000 acres, the capital expenditure was about Rs. 70 lakhs and the return is about 6 per cent.

The Shatiatope Anicut system.—The system is a combined tank and canal system served by the Vellar Rajan channel taking off from the Shatiatope anicut across the Vellar. The old anicut was converted into a bridge regulator fitted with lift shutters about 1906. The system irrigates about 40,000 acres in South Arcot district and irrigation extends almost as far east as Cuddalore. Perumal tank is one of the largest tanks and the terminal tank of the system. The capital expenditure on the system was about Rs. 11 lakhs and the return is about 5 per cent.

The Periyar system.—The main feature of the Periyar system is the diversion across the peninsula into the Bay of Bengal of a large river which Nature had ordained should flow into the Arabian Sea. A huge dam across an inaccessible gorge in Travancore about 3,000 feet above the sea, in malaria-ridden jungle forms a picturesque lake in the hills with a useful capacity of about 9,800 million cubic feet. The project is due to the genius of Colonel Pennycuik. The dam



is of concrete with a masonry facing on the lake side about 170 feet high above the river-bed at the deepest point. A tunnel

5,700 feet long has been bored through the ridge on the east to carry the waters of the lake to the plains of Madura. The water flows into the Surulaiyar, a tributary of the Vaigai and after irrigating about 12,700 acres in the Surulaiyar valley, is again picked up at the Peranai regulator across the Vaigai about 80 miles downstream of the tunnel and diverted into the Periyar main canal about 35 miles long. The system irrigates 132,000 acres in Madura district. The capital expenditure on the system was about Rs. 108 lakhs and the return is about 4.6 per cent.

The Kistna Delta system.—The Kistna rises in the Western Ghats near Mahabaleshwar some 4,000 feet above sea level and runs southwards through Bombay Presidency for some distance before it turns east into Hyderabad and receives the Bhima. Further down the Tungabhadra joins it and from here the river is for a considerable distance the boundary between Madras and Hyderabad. The last important tributary to join is the Musi.

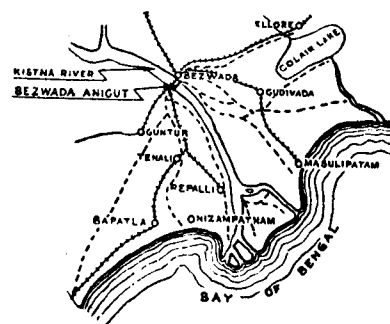
The river after flowing through a narrow gorge in the Nallamalais meets the plains of the Coromandal coast studded with hills. The last of these hills is at Bezwada where the river flows between two of them hardly six furlongs apart. Stretching away on both sides of the river beyond Bezwada lie the two sections of the delta, the Eastern delta lying on the left side and the Western delta lying on the right. For forty miles below the river runs in a single stream. It then throws out the Puligedda branch. Between this and the main river lies Divi Island. The main river then flows for fifteen miles and splits into three branches before it empties into the sea. The river drains 97,000 square miles and its flood discharge is about a million cubic feet per second.

The history of the Kistna anicut follows almost the same course as that of the Godavari. Sir Arthur Cotton, who built the Godavari anicut, was again responsible for the anicut at Bezwada with its two canals, supplying the two sections of the delta on either bank of the river.

The anicut is about six furlongs in length and its crest was raised subsequently by one foot and fitted with three-foot falling shutters to improve the supplies to the delta. In 1925, even this was found insufficient and six-foot falling shutters were installed. The shutters are tripped by hydraulic pressure to pass floods and a steam plough is used to lift them up as the flood subsides, so as to maintain full supply in the canals.

The headworks of each canal consist of head and under-sluices and a head lock.

The Eastern delta has an area of about 1,160 square miles and stretches as far north as the Collair. The Western delta is about



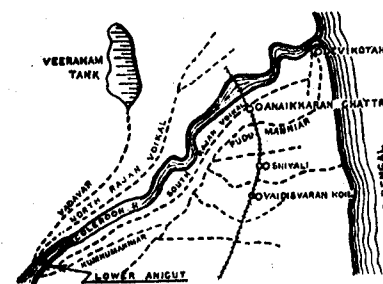
950 square miles and extends to the south as far as Peddaganjam. The Kistna-Ellore canal in the Eastern delta connects the Godavari-Ellore canal in the north and the Commamur canal joins the Buckingham canal in the south. These contour canals and the interior canals form a network of irrigation and navigation canals affording means of irrigation and transport for the two deltas. Divi Island was irrigated by Diesel engines and pumps pumping from the river till 1935 when the Puligedda aqueduct was built to carry the Kistna East Bank canal across the river to Divi. This canal now irrigates the entire area in Divi Island.

The Kistna East Bank canal takes off at about 4/0 of the Masulipatam canal. The canal is navigable and runs alongside the river for a considerable distance before it crosses the Puligedda arm of the Kistna river by an aqueduct known as the Campbell aqueduct. The aqueduct is the longest reinforced concrete aqueduct bridge in India and carries a roadway 16 feet wide and a foot-path 4 feet wide. The aqueduct is submerged during high floods. The canal now irrigates about 61,000 acres in Kistna district. The capital expenditure on the canal was Rs. 57 lakhs and the return is about 5 per cent.

The river and its arms forming Divi Island are banked to protect the deltas from floods.

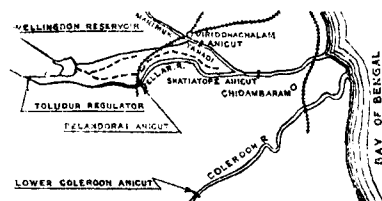
The canals are navigable for about 10 months in the year and carry annually cargo valued at about Rs. 5.1 crores, timber worth nearly Rs. 25 lakhs and about 2.2 lakhs of passengers. The system irrigates 8.4 lakhs of acres excluding Kistna East Bank canal. The capital expenditure was Rs. 2.2 crores and the return is 12 per cent.

Lower Coleroon Anicut system.—The Lower Anicut across the Coleroon was built about 1840 by Sir Arthur Cotton to ensure supply to the areas originally irrigated by river channels. The old works were substantially improved in 1906. The weir was converted into a regulator fitted with lift shutters 33 feet span and 8 feet high. The Vadavar and North Rajan channels taking off on the left side irrigate lands in the Chidambaram taluk of South Arcot district. The Kumukumaniyar and South Rajan channels take off on the right and irrigate lands in Shiyali taluk in the Tanjore district. The Vadavar is a contour canal supplying the large Veeranam tank, which also



supplies the river Vellar, through a sluice at its northern end. The system irrigates about 111,000 acres. The capital expenditure was Rs. 30 lakhs, returning 5.93 per cent.

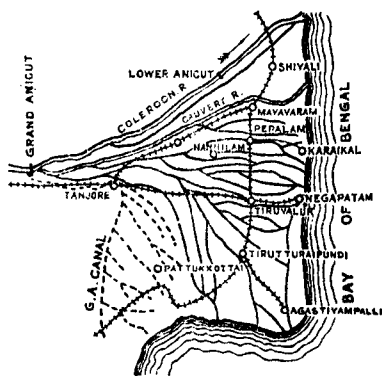
Willingdon reservoir.—Originally known as the Toludur project, it is a comparatively new work in South Arcot district opened in 1923. There is a bridge regulator fitted with lift shutters across the Vellar at Toludur from which a canal three and a half miles long takes off and feeds the reservoir which has a capacity of about 2,400 million cubic feet. From the reservoir a channel takes off and branches into the high and low channels a short distance below the head to irrigate about 25,000 acres. Irrigation is not fully developed and the system now irrigates about 16,700 acres. Development is being hastened by providing new field channels. The capital expenditure on the system was about Rs. 26 lakhs and the return is 0.78 per cent.



Polavaram Island system.—The system consists of a canal taking off the Bank canal, Godavari Central delta, about half a mile above Annampalli lock. The canal crosses the Vriddha Gowtami by a masonry aqueduct and irrigates the Polavaram Island enclosed by the two branches of the Gowtami Godavari. The system irrigates about 13,000 acres in East Godavari district. The capital expenditure was about Rs. 17 lakhs and the return is 3.70 per cent.



Cauvery-Mettur system.—While the south-west monsoon on the hills is fairly copious and dependable, the north-east monsoon supplies are irregular. Caprices of this monsoon have frequently affected cultivation in Tanjore. Moreover, there is usually a break of about six weeks between the two monsoons. The chief aim of the Cauvery-Mettur system is to remedy this state of affairs by storing water in excess during floods and passing it down later when the natural flow in the river falls below requirements. It is also intended to irrigate 301,000 acres of new land chiefly in the Pattukkottai and Arantangi taluks of the Tanjore district.



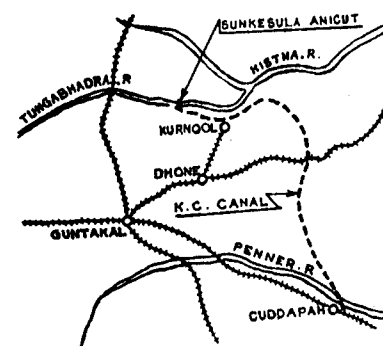
The system consists of a large reservoir at Mettur known as Stanley reservoir and a canal known as the Grand Anicut canal in Tanjore taking off above the Grand Anicut.

The Stanley reservoir is a lake 60 square miles in area, holding 93,500 million cubic feet of water when full. The lake is formed by a masonry dam, across the Cauvery, about a mile long and about 214 feet high at the deepest point. It is almost the biggest dam in the world and cost Rs. 4.8 crores. There are two sets of sluices in the dam, the high and low level sluices with sills at +670 and +720 while the F.R.L. is +790. River floods are surplussed over an escape at the left flank fitted with lift shutters 60 feet long and 20 feet high. The sluices and the surplus shutters are worked by electric power but it is possible to work any of them by hand, if required. Irrigation supplies for the new area under the reservoir are passed into the river below the dam and picked up at the Grand Anicut, about 120 miles downstream. The new canal called the Grand Anicut canal is a contour canal about 70 miles long and the capital cost was about Rs. 200 lakhs. It runs through Tanjore town, after passing which it throws out the large Kalianodai and Rajamadam branch canals. Down below there is a net work of branch channels and the system irrigates lands as far south as the Narasinga Cauvery.

The system is under development. It now irrigates about 1.4 lakhs of acres. The capital outlay is Rs. 6.6 crores and the present rate of return on capital is 1.36 per cent.

Kattalai system.—The South Bank canal was excavated to replace the four old korambu channels—Marudur Nattu voikal, Mahadanapuram channel, Nangam channel and Uyyakondan channel—taking off from the right bank of the Cauvery in Trichinopoly district, as irrigation under them was troublesome and uneconomical. Because the river-bed at head of the South Bank canal had been badly scoured by the 1924 floods a bed regulator was constructed there. Five furlongs below its head, the canal divides into the High Level channel and the South Bank channel. The system irrigates about 48,600 acres. The capital expenditure was about Rs. 40 lakhs and return is 0.79 per cent.

Kurnool-Cuddapah canal.—The Kurnool-Cuddapah canal takes off from the Tungabhadra from an anicut at Sunkesula about 15 miles upstream of Kurnool. The anicut and canal were constructed by "The Madras Irrigation and Canal Company, Limited" incorporated in England in 1858, with a guarantee of 5 per cent interest on outlay. The work was completed about 1870 and was handed over to Government on payment of Rs. 3.02 crores. The canal irrigates about 80,000 acres in Kurnool and Cuddapah districts and runs parallel to the river for about 50 miles, when it takes a turn southwards towards Cuddapah district and pierces the ridge



between Pennar and Kistna valleys through a cutting called the Mittakondala cutting. Below this point the Kali and Kundu rivers are used to carry the irrigation supplies, the canal serving mainly as a navigation canal. There are anicuts across the Kundu river at Santhajuttur and at Rajoli at which the canal supplies are again picked up and used for irrigation in the Kurnool-Cuddapah canal and its branches. At about mile 180, the canal crosses the Pennar at Adinimayapalli anicut and is continued on the right as far as Cuddapah town. The Kurnool-Cuddapah canal flows through black-cotton soil and irrigates mostly dry crops. These crops do not require canal supply in years of good and well distributed rainfall but in other years they require occasional irrigation. The canal is maintained at a heavy and recurring loss particularly because of its use in famine years. The canal was navigable throughout till 1934 when the reach below Lockinsula at mile 74/0 was closed to navigation, as there was little boat traffic, and costly replacement of a number of lock gates below Lockinsula was found necessary.

The capital expenditure on the canal was about Rs. 234 lakhs and the return is about 0.68 per cent. It is the most expensive project (excluding Cauvery-Mettur Project) in Madras.

Barur tank system.—The system consists of an anicut across the Ponnair at Nedungal, with a supply channel feeding the Barur tank in Salem district. The supply channel also feeds a number of small tanks on the left bank, while two old channels the Nedungal and Agaram channels feed small tanks on the right bank.

The work on the tail and the supply channel was commenced as a famine relief work in 1877 and subsequently revised to include the anicut, etc. The work was completed in 1899. The system irrigates an area of about 5,000 acres.

The capital expenditure was Rs. 4.5 lakhs and a return of 0.80 per cent is now obtained.

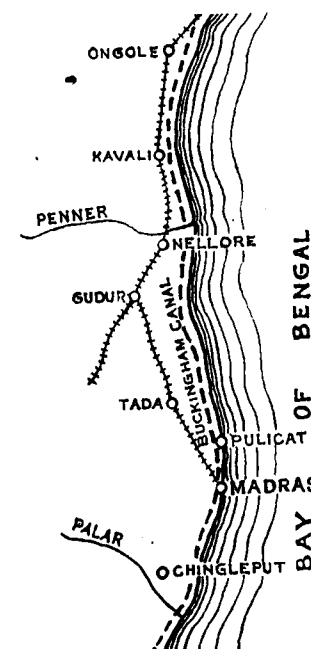
Nagavalli river system.—At Thottapalli in Vizagapatam district a regulator has been built across the Nagavalli river and a channel about 22 miles long has been dug. The channel irrigates a tract subject to precarious rainfall. The system irrigates about 27,000 acres. The capital expenditure was about Rs. 18 lakhs, returning about 3 per cent.

Bhavanasi tank.—This is a reservoir formed by an earthen dam about 2,500 feet long and 30 feet high across the Bhavanasi river in Guntur district with capacity of about 175 million cubic feet. The reservoir irrigates about 549 acres. The capital expenditure was Rs. 2.65 lakhs returning 1.30 per cent.

Mopad system.—The Mopad system consists of a reservoir with an earthen dam about 70 feet high at the deepest point and more than a mile long, built across the Manneru river in Nellore district. The reservoir has a capacity of about 2,100 million cubic feet and irrigates lands in a tract where famines are frequent.

The ayacut of the tank has been fixed at about 7,000 acres but actual irrigation is only about 5,000 acres. The capital expenditure on the system was about Rs. 23 lakhs and the return is 1.46 per cent.

The Buckingham canal.—The Buckingham canal is a canal used entirely for navigation. It runs through Madras parallel and close to the Coromandal coast, joining up a series of natural backwaters and connects all the coastal districts with Guntur and South Arcot at the ends. The canal is 196 miles long north of Madras and 62 miles south of Madras.

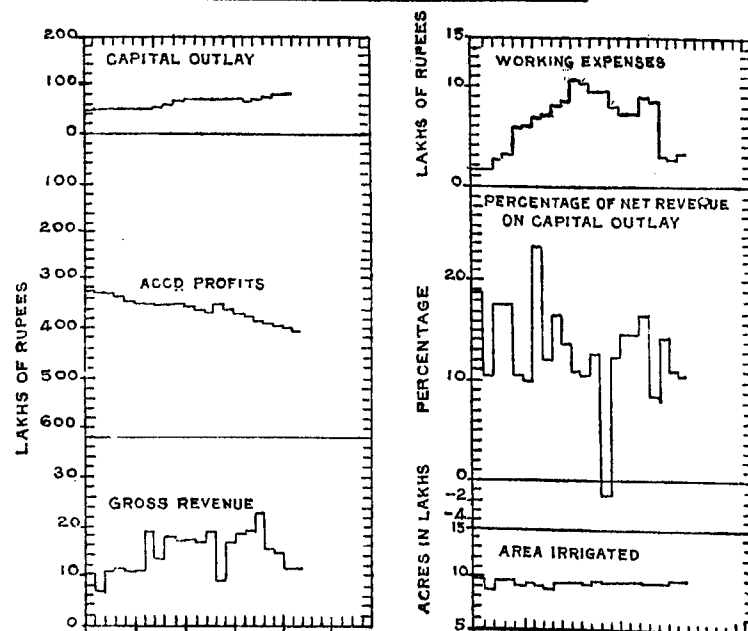


At its northern end it connects with the Commamur canal of the Kistna delta which in turn is connected to the Godavari canals running as far north as Cocanada. Due to its alignment close to the coast the canal is difficult and costly to maintain. The navigability of the north canal depends on the open sea bars at Ennore and Pulicat. In a bad year water levels may drop and lead to considerable difficulty in navigation. The canal carries a large traffic in salt, shells, firewood, building materials and food-grains and is

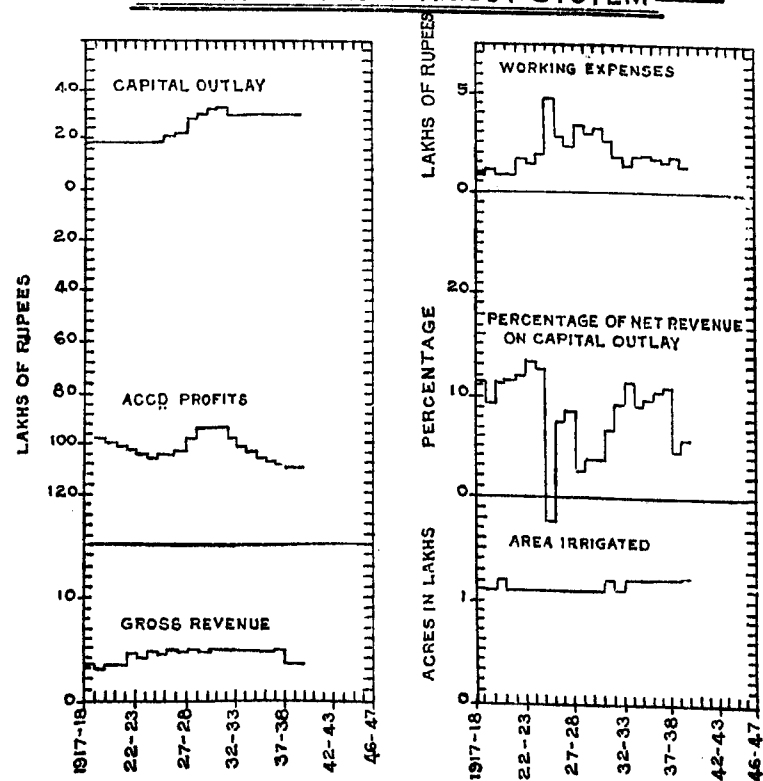
one of the main feeders to the Madras market. It carries cargo of an estimated value of about Rs. 134 lakhs and about 136,000 passengers every year. The capital expenditure on the canal was about Rs. 91 lakhs and the return is minus 0.45 per cent.

The diagrams on pages 16-22 show the financial record of important irrigation systems.

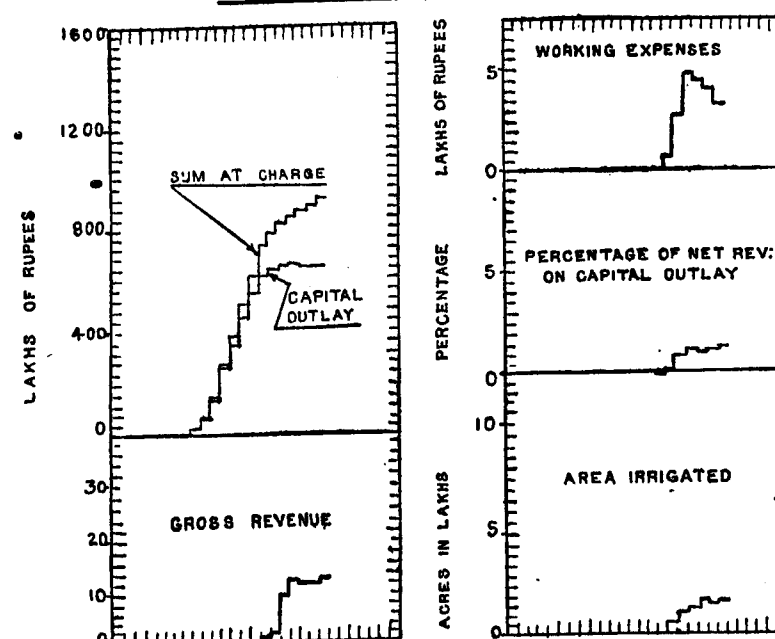
FINANCIAL RECORD CAUVERY DELTA SYSTEM



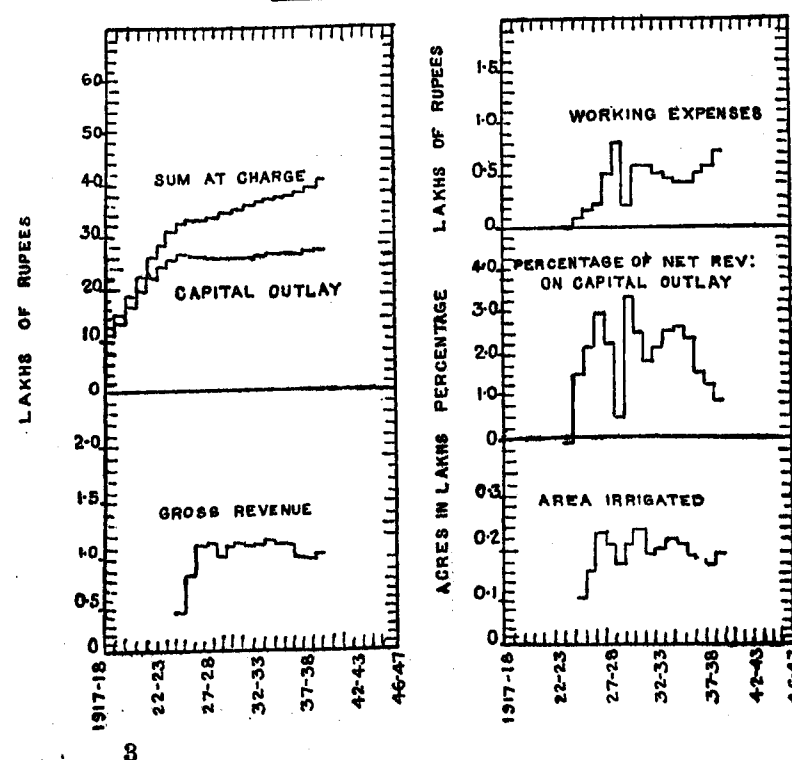
LOWER COLEROON ANICUT SYSTEM



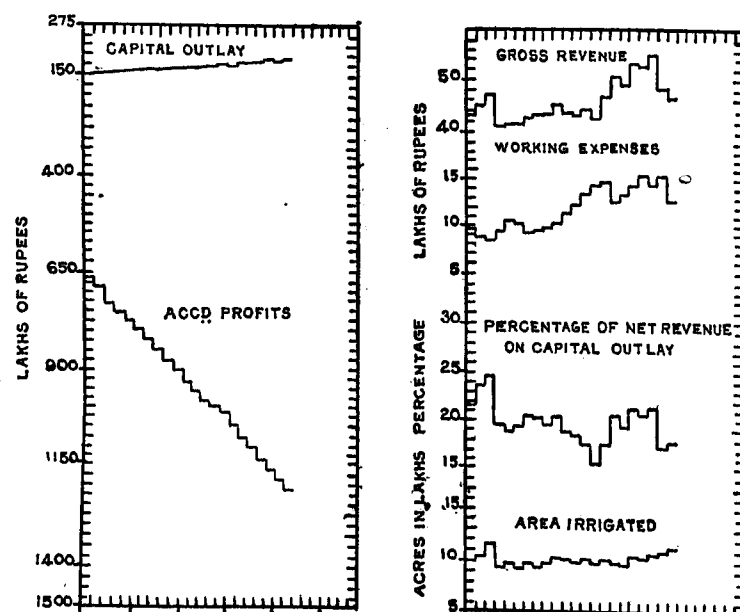
FINANCIAL RECORD CAUVERY METTUR PROJECT



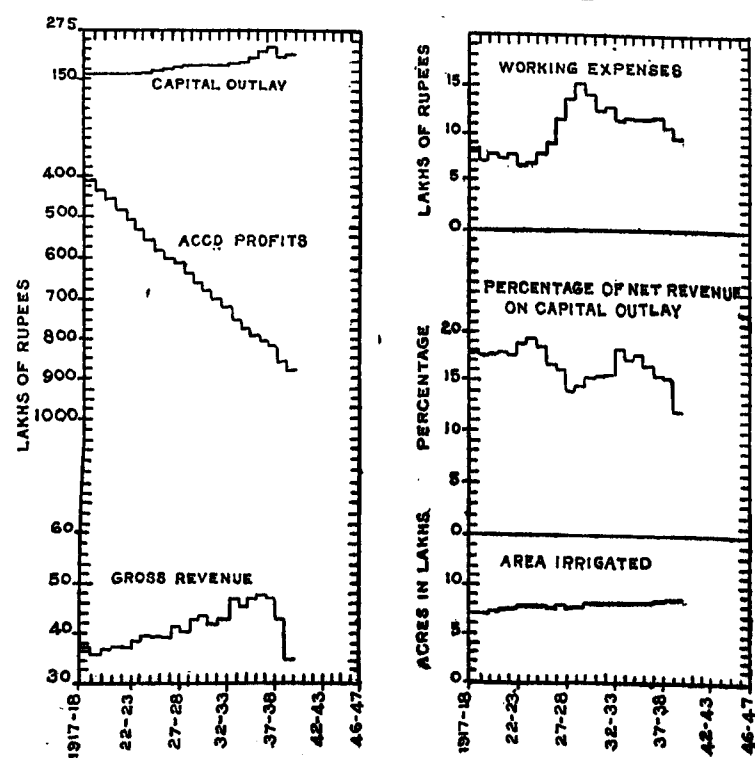
TOLUDUR PROJECT



FINANCIAL RECORD GODAVARI DELTA SYSTEM

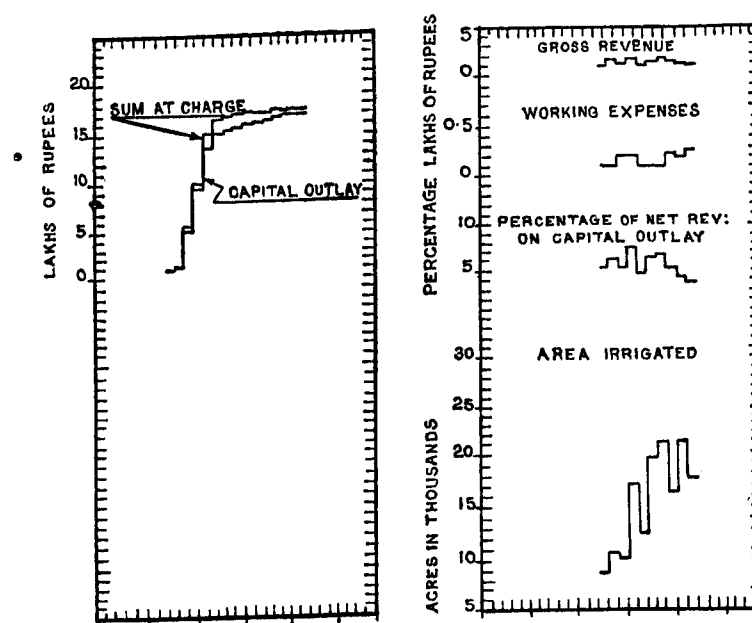


KISTNA DELTA SYSTEM

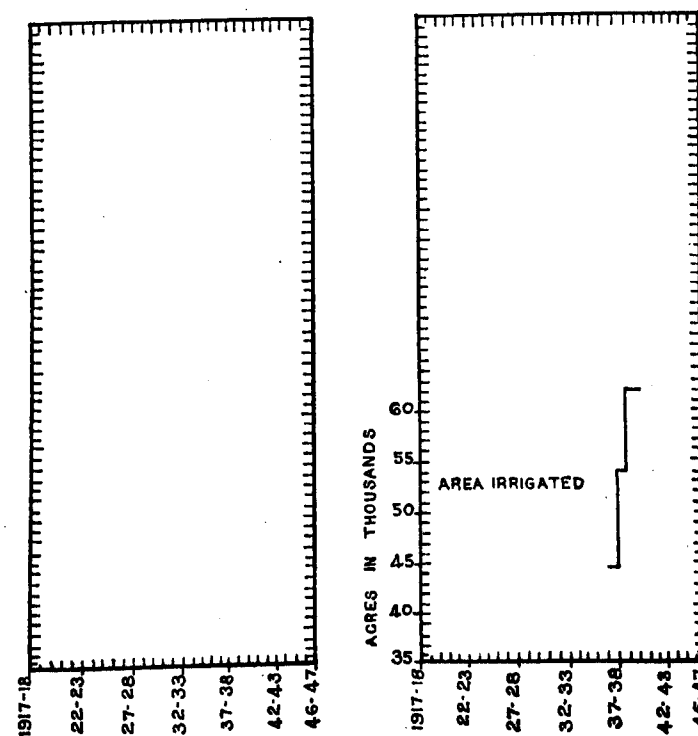


FINANCIAL RECORD

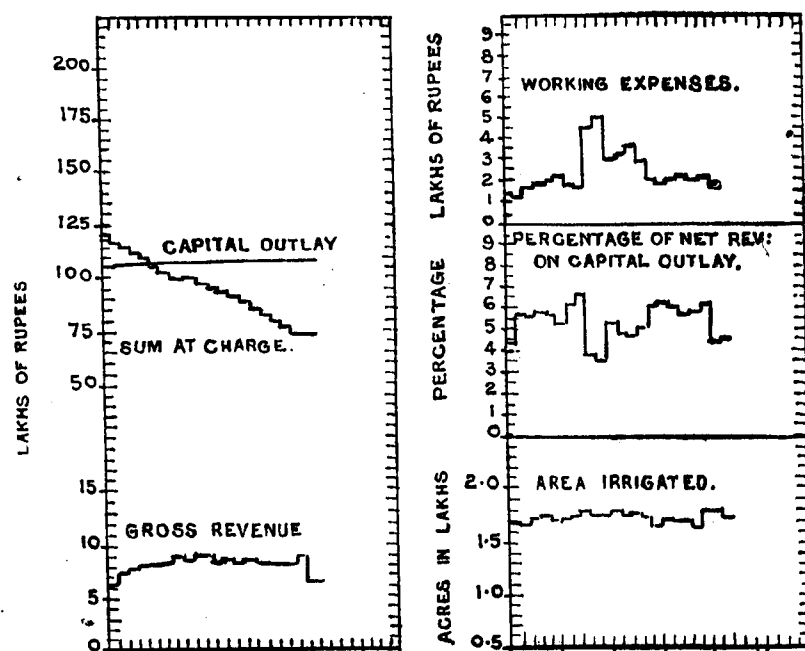
POLAVARAM ISLAND



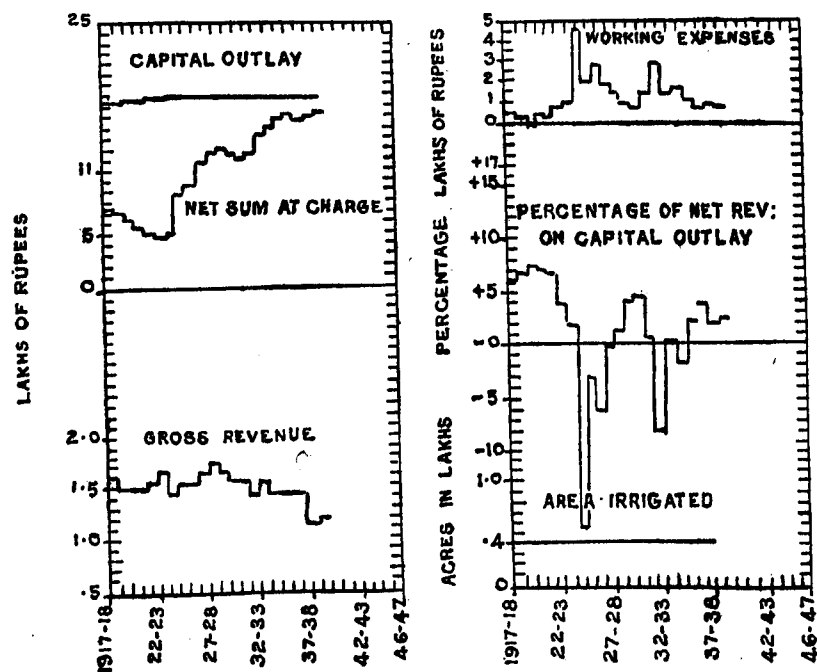
KISTNA EAST BANK CANAL



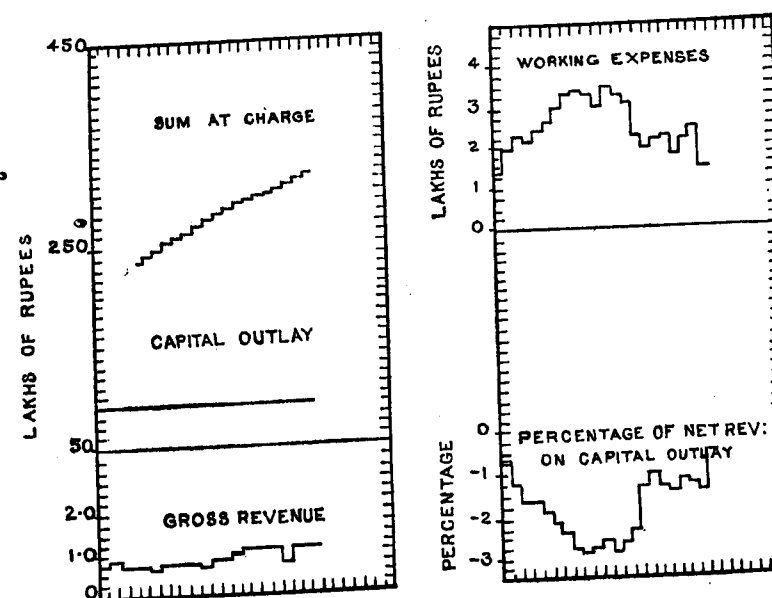
FINANCIAL RECORD PERIYAR SYSTEM



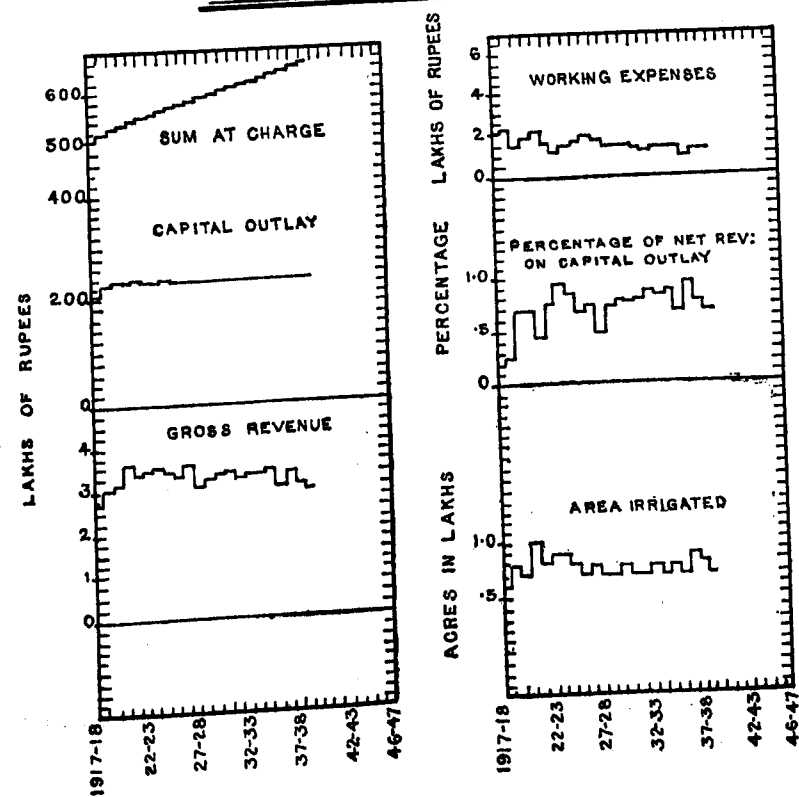
SRIVAİKUNTAM ANICUT SYSTEM



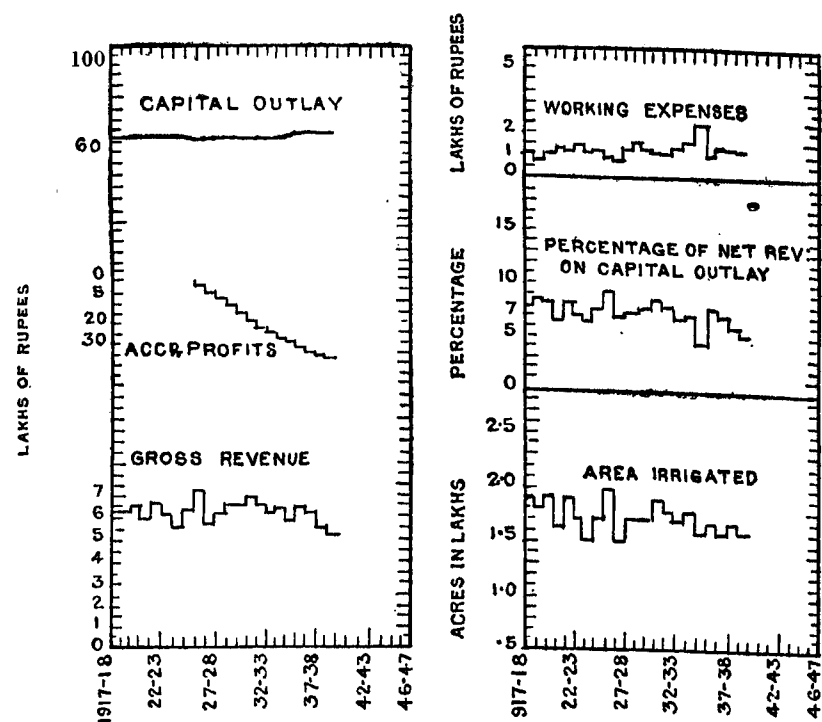
FINANCIAL RECORD BUCKINGHAM CANAL



KURNOOL - CUDDAPAH CANAL



FINANCIAL RECORD PENNER RIVER CANAL SYSTEM



Chapter III.

SALIENT FEATURES OF THE ADMINISTRATION OF THE PUBLIC WORKS DEPARTMENT (IRRIGATION) FOR THE YEAR 1939.

The summary in this chapter is as usual intended to bring the general information up to the end of the calendar year 1939.

Cauvery Delta system.—The irrigation season of the year began with insufficient storage in the Mettur reservoir and this resulted in the postponement of the opening date to the 13th June. The south-west monsoon broke later than usual and the opening supply was curtailed. Supply was cut off by 10 per cent from the 15th to 31st August and again from the 15th September till October due to the level falling below the prescribed minimum. The shortage of supply was made good largely by heavy rains in the north-east monsoon. Abnormally heavy rains occurred from the 14th to 16th November in the Tanjore and Trichinopoly districts causing exceptionally high floods in the upper reaches resulting in much damage. About 76 breaches occurred in the Vennar division causing submersion of crops for about a week.

Godavari Delta system.—The year began as usual with good supplies in the river but they gradually diminished. Special patrolling was done to see that equitable distribution of the available supply was made. Though freshes in the river arrived very late, the first-crop season was good with every promise of a good harvest but a cyclone in October damaged considerably the standing crops. The Collair lake rose to a level of + 10.00 a record for the past thirty years and this resulted in the submersion of very large extents of lands in the deltas. The banks of Samalkota and Ellore canals and Biccavole and Tulyabhaga drains breached.

Standards for some of the drains in the Godavari delta were formulated by the Superintending Engineer and are under his examination. The execution of Kalipatnam, Vemuladevi and Losari projects in the Godavari Western delta was in progress. Field work and preparation of plans and estimates for the Anumunilanka project were completed.

Pennar River Canals system.—The Kanigiri reservoir, the main source of irrigation for the Sangam delta did not receive any supplies from the Pennar after 9th October 1938, due to the failure of the north-east monsoon of the previous year. During the year the reservoir became empty twice in August and September, but it surplussed in November. The new Pyderu channel was damaged by heavy rains in November.

Periyar system.—The lake was very low at the beginning of the irrigation season. Irrigation was therefore started late, i.e., by the middle of June. The level of the lake began to cause anxiety during the early part of October 1939, but this was fully relieved by heavy rains of the north-east monsoon and the level rose to F.R.L. on the 18th November. All tanks in the Periyar delta are full. Condition of crops is good.

Kistna Delta system.—Abnormal rains in October 1939 caused floods in the Budameru in the Kistna Eastern delta, overtopping the walls of the first two aqueducts of the Ellore canal. The Tam-mileru and other upland drains were also in high floods, submerging large areas. Extensive areas in the region of the Collair lake and also in some villages alongside the drains were also under submersion.

Owing to heavy rains in October in Kistna Western delta the upland drainage entering the Commamur canal breached the fourth and fifth reaches of the canal in more than seventy places. Immediate action was taken to form ring-bunds across the breaches so as to hold up water for both irrigation and navigation, pending complete repairs during closure. The floods submerged the low-lying wet lands and damaged many huts in the villages bordering the drains.

Several minor breaches were caused to the Kistna East Bank canal by the heavy rains of October and November 1939. There was, however, no damage either to irrigation works or to the standing crops in the area.

Vizagapatam district.—The rainfall in the district was poor and supply in the rivers was late and low, resulting in late cultivation. Supply in the channels of Chicacole Minor Rivers system was sufficient for irrigation. The Nagavalli main channel was opened for irrigation on the 18th June. The crops in the project area were good, while those in the area under the river channels failed due to insufficient rains.

Cauvery-Mettur system.—The reservoir was opened for irrigation on 12th June 1939 with a low level of 53.15. It fell to 40.05 on 5th July 1939. Thereafter the level went on increasing steadily but slowly and the F.R.L. of 120.00 was reached on 23rd October 1939, when surplussing commenced. The duration of surplussing in the year was the longest since 1934. On account of the heavy rains in November 1939, 33 breaches occurred in the first 12 miles of the Grand Anicut canal. The Agniar river overtopped and outflanked the aqueduct at R.D. 30/25 of the Grand Anicut canal and the last two vents and the abutment of the aqueduct were washed away and considerable damage was caused to the embankment and to the reach below where 40 breaches occurred. There was also much damage to tanks in this area. Breaches were temporarily closed and water allowed in Grand Anicut canal in the third week of December.

The Mettur Industries, Limited, were working satisfactorily. The Sandalwood factory has just started working.

Pundi Reservoir scheme.—Government have sanctioned the investigation of a scheme to construct a reservoir across the Korttalaiyar river near Pundi, Tiruvallur taluk, Chingleput district, for augmenting the water-supply to the City of Madras. The Corporation of Madras has agreed to bear the entire cost of the investigation. A special division for the detailed investigation of the scheme has also been sanctioned.

Tungabhadra project.—The project is under examination. Experiments on soil survey at the Siruguppa farm and determination of crops at the Bhagavadi demonstration farm were continued.

Bhavani projects.—The Upper Bhavani scheme was re-investigated to enable Government to decide whether the Lower or Upper Bhavani project should be selected. A report sent to Government is being considered by them.

Cauvery gauging.—In accordance with the rules of regulation of Krishnarajasagara, cross sections of the rivers at the three standard stations were taken during the year in June and October as in the previous year. The river Hemavathy was jointly gauged. The crest levels of anicuts and dimensions of the head and scouring sluices on the river were verified jointly. In connexion with the Mysore proposals for a reservoir on the Kabbini at Hulhalli, the working tables prepared were examined.

Buckingham canal.—An experiment was made by using a dredger to clear silt in the Pulicat reach of the canal between miles 24/0

and 25/7 to a bed level of 15.00. The experiment promises well, though it is still too early to say if dredgers can economically be substituted for manual clearance.

General.—The newly formed bund of Gundamadakala tank in Gundamadakala village, Udayagiri taluk, Nellore district, breached on 15th September 1939 on account of sudden rise of water in the tank due to heavy rain in the catchment. Steps to close the breach and to reform the bund have been taken. Due to the floods of November 1939 the Damal Anicut across the Gadilam river was outflanked and badly damaged. Proposals for extending the anicut are being framed.

Chapter IV.

PERSONNEL, CLASSIFICATION OF WORKS—FINANCIAL RESULTS.

F. M. Dowley, Esq., continued as Chief Engineer for Irrigation till 15th March 1939 when he went on leave and J. S. Westerdale, Esq., succeeded him. Sri Rao Bahadur A. R. Venkata Acharya continued as Deputy Chief Engineer, throughout the year.

2. Irrigation works in the Presidency are classified as shown below :—

- (a) Works for which capital and revenue accounts are kept—
 - A. Irrigation works—
 - (i) Productive.
 - (ii) Unproductive.
 - B. Navigation, Embankment and Drainage Works—
 - (i) Productive.
 - (ii) Unproductive.
- (b) Works for which capital and revenue accounts are not kept—
 - (i) Irrigation Works.
 - (ii) Navigation, Embankment and Drainage Works.

A work is classed productive or unproductive on the financial results of three consecutive years. There are no works in the Presidency under B. Navigation, Embankment and Drainage Works—Productive.

3. The total outlay on irrigation works during the year was Rs. 93,72,223 against Rs. 1,03,78,516 in 1937-38. The total revenue realized was Rs. 2,52,88,442 against Rs. 2,86,05,732 in the previous year. The area charged as irrigated was 7,296,157 acres against 7,565,066 acres in the previous year. The net revenue after deducting working expenses was Rs. 1,18,34,661 against Rs. 1,41,44,012 in the previous year. The expenditure figures include indirect charges. If direct charges alone are considered, the expenditure during the year was Rs. 88.24 lakhs against the budget allotment of Rs. 90.98 lakhs. The total area in the Presidency during 1938-39 under the chief food and industrial crops, both irrigated and dry, was 35,961,076 acres or 956,860 acres less than in the previous year. The area irrigated by Government irrigation works was 7,296,157 acres or 20.29 per cent of the total cropped area. This area was 268,909 acres less

than in 1937-38. The decrease was chiefly due to the failure of the north-east monsoon mostly in Tanjore, Trichinopoly and Salem districts.

4. *Financial results*—(i) *Productive works*.—The capital outlay during the year was Rs. 9,09,770 and to the end of the year Rs. 15,55,71,994. The area charged as irrigated was 4,124,062 acres and the estimated value of crops raised was Rs. 19,41,79,325. The net revenue derived was Rs. 92,91,357 representing a return of 5.97 per cent on the capital outlay. The accumulated profits to the end of the year amounted to Rs. 32.08 crores.

(ii) *Unproductive works*.—The capital outlay during the year was Rs. 36,999 and to the end of the year Rs. 3,86,85,996. The area charged as irrigated was 269,395 acres and the estimated value of crops raised was Rs. 99,87,885. The net revenue derived was Rs. 3,47,773 representing a return of .90 per cent on the capital outlay.

(iii) *Minor works for which capital and revenue accounts are not kept*—(a) *Irrigation works*.—There are about 34,400 works in this class against 34,346 in 1937-38. The outlay on them during the year was Rs. 33,21,384. The area charged as irrigated was 2,902,700 acres.

(b) *Navigation, etc., works*.—The outlay incurred was Rs. 5,78,655 and the revenue derived was Rs. 88,475.

5. *Irrigation works—Productive*.—(1) As in the previous year, there were 26 works in this class. The canals in the Godavari and the Kistna delta systems are used both for irrigation and navigation. The remaining works are for irrigation.

(2) The total length of main and branch canals at the end of the year was 3,937 miles. Of this length, 911-3/8 miles were for irrigation and navigation combined and the remainder for irrigation. The length of distributaries was 10,533-1/8 miles.

(3) The capital outlay (direct and indirect) during the year was Rs. 9,09,770 against Rs. 7,26,779 in the previous year. The bulk of the expenditure was incurred on the Kistna delta system and the Cauvery-Mettur Project. Details of works carried out are given in Chapter V.

(4) The total area charged as irrigated was 3,504,991 acres first crop and 619,071 acres second crop against 3,498,952 and 598,877 acres respectively, in 1937-38. The increase under both the crops occurred mainly in the Godavari delta system and the Cauvery-Mettur Project area.

(5) The gross working expenses of the year was Rs. 50,88,575 against Rs. 54,33,787 in the previous year.

(6) The gross revenue of the year was Rs. 1,81,62,320 against Rs. 1,91,49,499 in 1937-38. The fall in revenue was chiefly due to the grant of large remissions during the year. The maximum decrease occurred in the Godavari and Kistna delta systems and Penner river canals system.

(7) The net revenue derived and the net profits after deducting interest charges amounted to Rs. 92,91,357 and Rs. 26,23,544 against Rs. 98,32,798 and Rs. 34,19,226 respectively, in the previous year. The net profit represents a return of 1.69 per cent on the total capital outlay of Rs. 15,55,71,994 against 9.83 per cent 25 years ago, i.e., in 1913-14. The fall in profits was due chiefly to the large outlay on the Cauvery-Mettur Project which has only recently commenced to function and to the land revenue remissions referred to in the previous paragraph.

(8) The estimated value of irrigated crops raised during the year amounted to Rs. 19,41,79,325 against Rs. 20,73,02,968 in the previous year.

(9) The average revenue per acre amounted to Rs. 4.40 on the gross area and Rs. 5.18 on new irrigation. The working expenses per acre were Rs. 1.23 on the gross area and Rs. 1.56 on new irrigation.

(10) The remissions granted during the year amounted to Rs. 46,20,422 against Rs. 34,90,348 in the previous year. The areas affected were mainly in the Godavari and Kistna delta systems. Damage caused by a cyclone was responsible for large remissions during the year.

6. *Irrigation Works—Unproductive Works*.—(1) There were 28 works of this class as in the previous year. The Kurnool-Cuddapah canal is used for irrigation and navigation, navigation being confined to the first 75 miles. The other works are used only for irrigation.

(2) The capital outlay (direct and indirect) during the year was Rs. 36,999 against Rs. 1,96,938 in 1937-38. The bulk of the expenditure was on the Thippayapalem project.

(3) The total length of the main and branch canals at the end of the year was 831 miles of which 75 miles were for irrigation and navigation combined and the remainder only for irrigation. The length of distributaries was 677-3/8 miles.

(4) The area irrigated during the year was 269,395 acres against 306,000 in 1937-38. The decrease in area occurred mainly under the Palar Anicut system and Kurnool-Cuddapah canal.

(5) The gross working expenses amounted to Rs. 3,80,810 against Rs. 4,11,080 in the previous year.

(6) The gross revenue amounted to Rs. 9,56,079 against Rs. 11,05,350 in 1937-38.

(7) The net revenue due to improvements was Rs. 3,47,773 against Rs. 4,65,805 in the previous year. This represents a return of .90 per cent on the capital outlay of Rs. 3,86,85,996 to the end of the year. The net revenue fell short of interest charges by Rs. 13,51,246 of which Rs. 8,90,348 pertained to the Kurnool-Cuddapah canal. This deficit represents 3.49 per cent on the capital outlay.

(8) The estimated value of crops amounted to Rs. 99,87,885 against Rs. 1,24,84,239 in the previous year.

(9) The average revenue per acre amounted to Rs. 3.55 on the gross area and Rs. 4.59 on the new irrigation. The working expenses per acre were Rs. 1.41 on the gross area and Rs. 2.32 on new irrigation.

(10) The remissions granted during the year amounted to Rs. 2,26,736 against Rs. 1,34,729 in the previous year. The area affected was mainly under the Palar Anicut system and the Kurnool-Cuddapah canal.

7. *B. Navigation, Embankment and Drainage Works—Unproductive.*—There were two works of this class, viz., the Buckingham canal and the Vedaraniyam canal, the total length being 309½ miles. The gross receipts amounted to Rs. 1,08,040 and the charges to Rs. 1,56,368 against Rs. 1,06,251 and Rs. 2,59,034 respectively in the previous year. There was thus a loss of Rs. 48,328 on the working of these canals, against a loss of Rs. 1,52,783 in 1937-38. The value of goods carried during the year was Rs. 1,41,27,503.

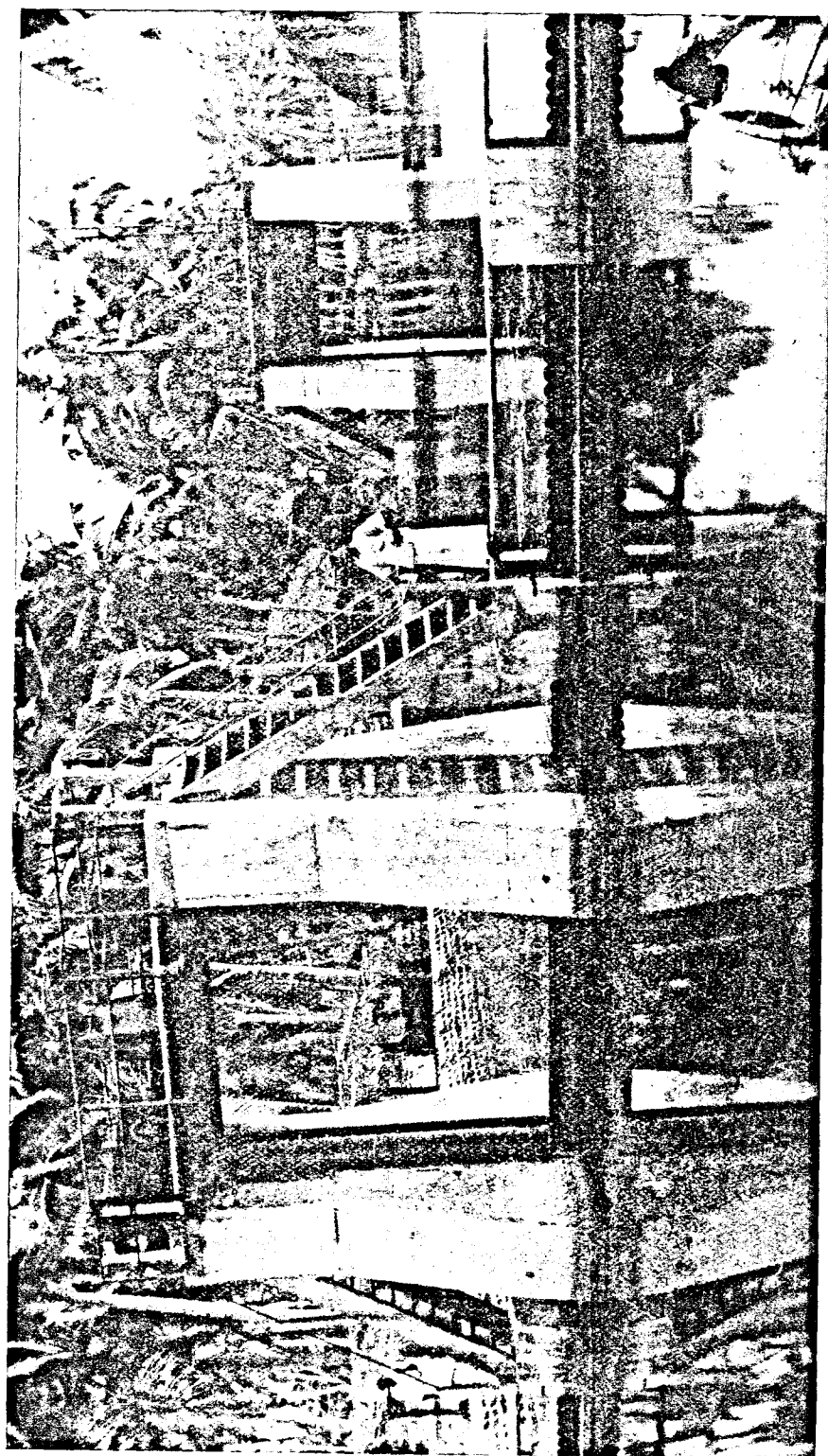
8. *Navigation canals.*—Navigation was carried on as usual on the Dummagudem, Godavari, Kistna (Kistna East Bank canal being shown separately for account purposes), Kurnool-Cuddapah, Buckingham, West Coast and Vedaraniyam canals. As in the previous year navigation in the Kurnool-Cuddapah canal was limited to the first 75 miles. The total direct receipts amounted to Rs. 4.62 lakhs showing a decrease of Rs. 0.03 lakh over the figures of the previous year. The decrease was due mainly to smaller receipts from Government boats and steamers in Godavari canals and to fall in six weeks' licence fees in Godavari and Kistna canals.

9. *Works for which capital and revenue accounts are not kept—Irrigation works.*—The outlay incurred, the area irrigated and the revenue derived from the works of this class are compared below, with the figures of 1937-38 and the average of the previous triennium :—

	Outlay incurred. RS.	Area irrigated. ACS.	Gross revenue. RS.
During 1938-39	33,21,384	2,902,700	59,73,528
During 1937-38	34,83,874	3,161,237	81,60,678
Average of the triennium ending 1937-38	34,74,635	3,035,925	77,78,795

The decrease in gross revenue during the year was due to land revenue remissions.

10. *Tank Restoration Scheme works.*—The total area coming within the scope of Tank Restoration Scheme investigation is 102,500 square miles. Investigations were taken up in basins of a total area of 94,660 square miles and 87,630 square miles in these basins had been investigated by 1931 when the Tank Restoration divisions and subdivisions were abolished, as a measure of retrenchment. Since April 1931 up-to-date, the area investigated, by the



VELIYANGOD LOCK IN PONNANI-COCHIN CANAL.

regular staff, is 1,257 square miles. No investigation was done during the current year. The areas investigated up to 31st March 1931, 1938 and 1939 are 85.19 per cent, 86.72 per cent and 86.72 per cent respectively of the total area of 102,500 square miles.

In the area investigated, necessary works were completed in 85,524 square miles and works are in progress or yet to be started in the remaining area of 3,366 square miles.

The number and amount of estimates sanctioned up-to-date are shown in the statement in paragraph 6, section E-I of Chapter V. The total amount of estimates sanctioned from the commencement of Tank Restoration Scheme operations up to the end of the year was Rs. 203 lakhs nearly, against which the total expenditure incurred was Rs. 1,71,11,048 (exclusive of charges for establishment and tools and plant). The expenditure during the year amounted to Rs. 15,193.

11. *Works for which capital and revenue accounts are not kept—Navigation, Embankment and Drainage works.*—The outlay incurred on and the revenue derived from the works of this class are compared below with the figures of the previous year and the average of the previous triennium :—

	Outlay incurred	Revenue derived.
	RS.	RS.
During 1938-39	5,78,655	88,475
During 1937-38	8,81,069	83,954
Average of the triennium ending 1937-38.	8,02,542	83,716

12. *Projects under consideration.*—To relieve submersion, caused by floods in the Coringa river, alternative proposals (a) a vented cross-bund and lock at Tallarevu or (b) a lock and regulator at Yanam were considered. The former scheme was suggested to Government as a Part II scheme for 1939-40 and the question of contribution recoverable from the ryots, raised by Government was examined.

A smaller scheme to irrigate 7,500 acres in Coringa Island was evolved and is being considered by Government.

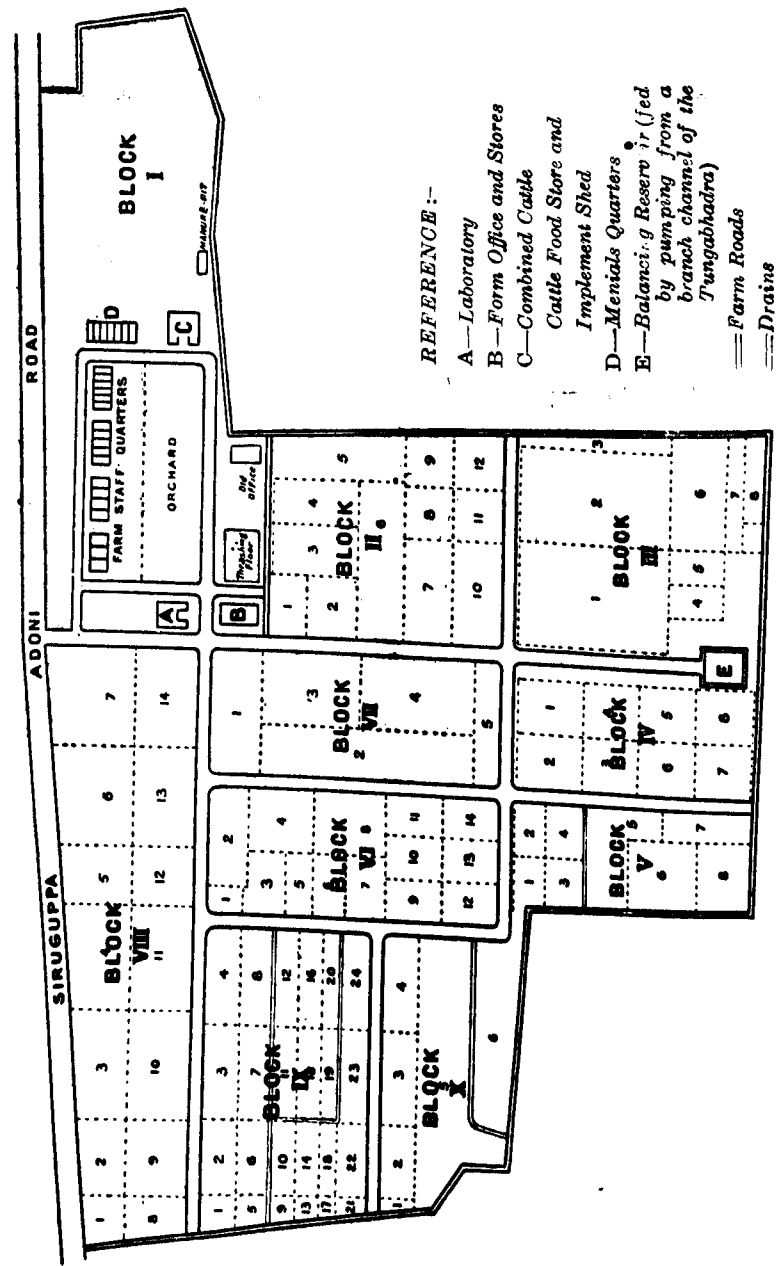
A preliminary report on the scheme to irrigate 3,750 acres of high level lands in the Godavari Central delta has been received.

Proposals to irrigate 4,000 acres and improve drainage facilities in Kanur, West Godavari district, and in the area lying between Nidadavole-Narsapur road by a channel from Vizeswaram were considered by Government.

The scheme to rebuild the Torrigedda outfall sluice to reduce submersion of crops by floods in the Godavari was considered by Government. The proposal will be brought forward again as a Part II Scheme for 1940-41.

Reports on the agricultural and financial aspects of the proposal to irrigate by pumping 3,750 acres at the head of the Godavari Western delta are awaited from the departments concerned.

PLAN OF THE AGRICULTURAL RESEARCH STATION SIRUGUPPA



The report on the localization of second-crop zones in the Godavari Eastern and Central deltas was submitted to Government and is under consideration.

A scheme for a storage reservoir on the Sabari, a tributary of the Godavari river, intended to stabilize supplies to the second crop in the Godavari delta and extend it by about 100,000 acres, which was examined in 1936 and abandoned, was re-examined at the instance of the Collector of West Godavari, and preliminary proposals were framed. The opinion of the Board of Revenue on the scheme is awaited.

A scheme to construct a reservoir on the Yerracalva in West Godavari district to serve as a flood moderator and to irrigate roughly 25,000 acres was considered. Field work and preparation of plans and estimates were completed by a special staff during the year. The opinion of the Revenue and Agricultural departments is awaited.

For Gundlakamma project the feasibility of taking a channel from the left side of the Gundlakamma river to irrigate 62,000 acres was examined by the local officers.

The final report on the results of gauging the Pillaperu to augment the supply to the Mopad system received from the local officers was examined. Investigation of the proposals to augment supply by diverting water from the Pillaperu was continued.

The report sent to Government through the Board of Revenue on the Rallapad scheme, Nellore district, was considered by the Board. The interested ryots suggested a combined Rallapad-Machavaram scheme and this was examined by the local-officers.

To relieve submersion of lands bordering Collair lake, Kistna district, a scheme for widening the Upputeru or diverting the Budameru river into the Kistna or bunding the foreshore of the Collair lake was examined.

The sharing of the Tungabhadra waters was discussed at a joint conference of the Madras and Hyderabad Governments in November 1938. Provisional agreement was reached, the basis being a partial utilization of the available flow in the river. Experiments on important crops such as cotton, cholam, etc., were continued at the Experimental Farm, Siruguppa. Proposals for a demonstration farm were also considered.

The Papaghni (anicut) scheme was examined. Sanction of Government for the staff required to gauge the river was applied for.

Estimates for the scheme to excavate a spring channel from the right bank of the Penner to irrigate lands in Gangavaram and other villages, Cuddapah district, were revised.



CHILLIE CROP (BULK) AT SIRUGUPPA EXPERIMENTAL STATION.

The scheme for excavating a supply channel to Gotur Mallidevaraya cheruvu was investigated.

Gauging the Penner for the Penner-Kumudavathi project was continued and estimates for the project were considered by Government.

The Upper Bhavani scheme was re-investigated to enable Government to decide whether the Lower or the Upper Bhavani project should be selected. A proposal to utilize the surplus waters of the Siruvani river for irrigation in the Noyyal valley was deferred, pending a decision on the Lower Bhavani project. Gauge readings were continued. For the Uduthorahalla scheme gauge readings of the Uduthorahalla river in Kollegal taluk were continued. Alternative proposals for an anicut to irrigate 750 acres and a reservoir to irrigate 2,500 acres were considered. The Hebbahalla scheme in the same taluk for an anicut across the Hebbahalla river and a channel from it to augment supplies to Kottakarai and five other tanks was in progress.

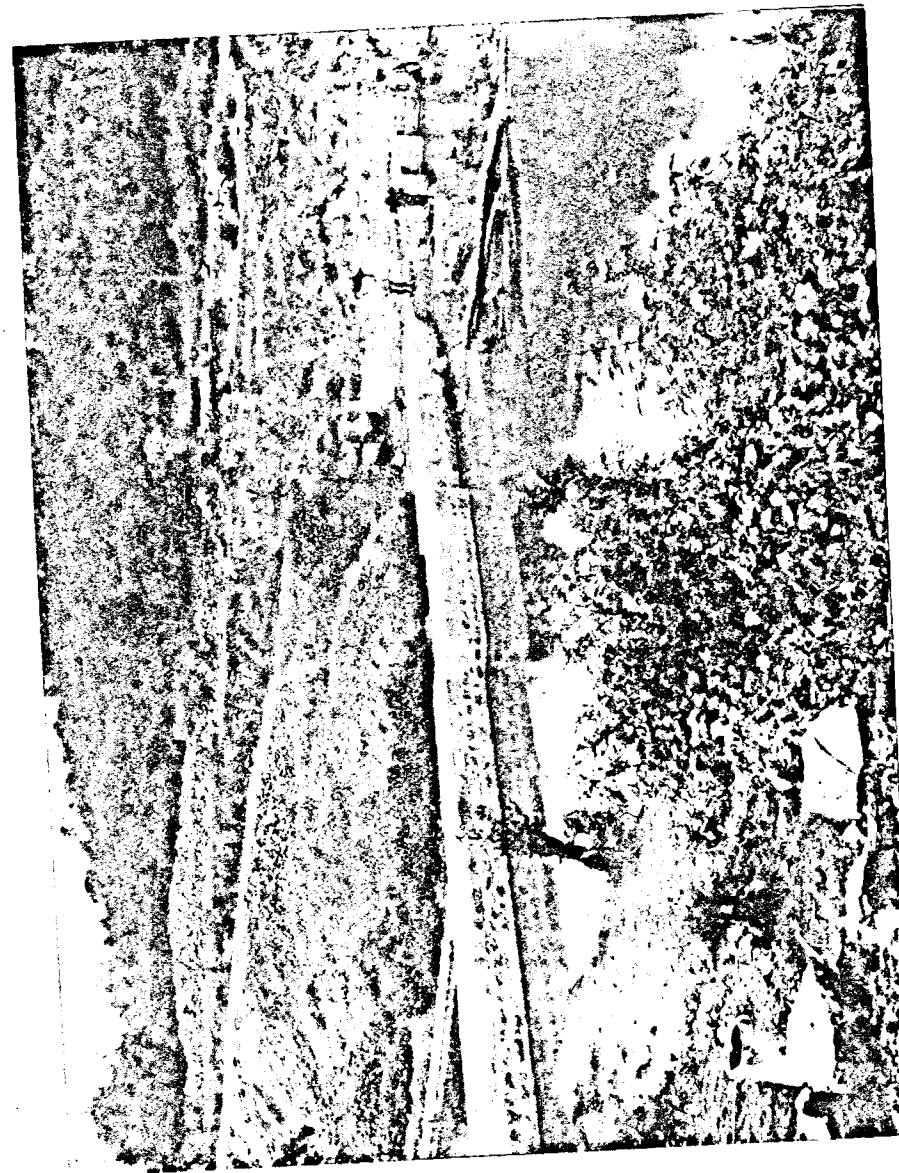
A special (Public Works Department and Revenue) staff was sanctioned in February 1937 to investigate and formulate proposals for making the navigation in the West Coast canals pay its way. The report of the special officers was under consideration. The proposed improvements are estimated to cost about Rs. 1.92 lakhs.

A scheme for a reservoir to be formed by constructing a dam across the Kortelliar river at Pundi in Chingleput district to function as a subsidiary reservoir to the Red Hills and Sholavaram tanks supplying water to the Madras City was partly investigated. The proposal is being considered by Government.

13. *Character of the season.*—The south-west monsoon was very active in the last week of June. The rainfall during June and July was bordering on or above normal and it was almost equally distributed. There was good rainfall in August and September in almost all districts. The monsoon was on the whole good throughout the Presidency.

The north-east monsoon which set in October was a general failure in the province and the parts adversely affected were the Central districts and the Carnatic. In November the rainfall was heavy in the districts of Vizagapatam, East and West Godavari and Kistna, while it was very little in other districts. A cyclone swept the Coromandel Coast, north of Madras, in November. This damaged standing crops in Godavari and Kistna delta systems, necessitating the grant of large remissions. In December the rainfall was below normal in nearly all the districts.

The average rainfall in the Presidency exclusive of the West Coast and the Nilgiris for the official year 1938-39 was 32.46 inches against 35.82 inches in the previous year and against the average of 33.89 inches for the five years ending 1937-38.



ANICUT ACROSS THE HEBBAHALLA.

14. *Floods.*—The highest flood in the Godavari river was 12.5 feet on 26th July 1938 over the crest of the Dowlaishwaram anicut. The record flood of 1891 was 17 feet over the anicut crest, which was then 0.75 foot lower. The maximum flood in the Kistna at Bezwada was 11.75 feet over the anicut on 27th September 1938 against a record flood of 23.50 feet in October 1903. The maximum flood level in the Tungabhadra at Sunkesula was 5.81 feet on the crest of the anicut on 30th September 1938, against the record of 10.40 feet on 31st October 1916. The maximum flood at the Adinimayapalli anicut on the Pennar was 6.30 feet on 24th September 1938; the record is 13.90 feet on 26th October 1874. The highest reading on the Cauvery dam was 7.70 feet on 5th August 1938 against the record of 14.65 feet on the 20th July 1924.

15. *Breaches and accidents.*—Floods of October 1938 in the Upper Yerracalva in West Godavari district damaged certain irrigation works. In Vizagapatam district the Sarada river and Gokivada Gedda were in floods in September and November 1938 and as a result certain river and channel banks breached. Due to the cyclone of November 1938 serious damage was caused to several irrigation works and to standing crops, etc., in the Godavari deltas. All damages to works were repaired during the year. There were two accidents during the year. A passenger boat overturned in the Ellore canal near Nawabpalem on 7th July 1938 resulting in several deaths. The District Board launch 'Dorothy' foundered in the Godavari river above Vizeswaram during the cyclone on the 26th November 1938, resulting in one death. Due to the cyclone of November 1938 serious damage was caused to several irrigation works and to standing crops, etc., in the Kistna Eastern delta also. All damages to works were repaired during the year and relief measures suggested by the local officers were considered. Due to heavy rains in the last week of September 1938, a small breach occurred in the Chepad channel and 40 feet of the middle apron of Adinimayapalli anicut was damaged. The breaches were repaired. Some tanks in Anantapur district were damaged by the heavy rains of August 1938 and repairs were promptly executed. Heavy rains in July and August 1938 breached certain tanks in Salem district. Repairs were commenced by the special staff sanctioned by Government. The damages to certain channels in Coimbatore and North Arcot divisions caused by the floods of November 1937 were repaired during the year. Measures to prevent a recurrence of the flooding which occurred in Madras City in November 1937 submitted in June 1938 are still under the consideration of Government. The damages caused to the irrigation works in the Chingleput district were all repaired and breaches closed. A breach occurred during the year at 23/3270 left bank of Grand Anicut canal. The breach was closed and the Vettikad bank repaired with an outlay of Rs. 2,045. On the night

of 27th January 1939 when the Willingdon Reservoir was 1·80 feet on the sill of head sluice, a slip 175 feet long occurred between C.S. Nos. 7-A+285 feet and 8+130 feet. Rectification of the slip is in progress. The subsidences noticed on the top of revetment above M.W.L. at the old slip site are also being rectified. Due to heavy rains on 31st October 1938 and 2nd November 1938 and consequent breaching of certain minor irrigation tanks, breaches to a small extent occurred in the lower reaches of Kannadian and Nathiyunni channels and these were promptly closed.

16. *Irrigation Advisory Boards.*—There were no advisory boards in Vizagapatam, Cuddapah, Anantapur, Chingleput, Chittoor, North Arcot, South Arcot, Ramnad and Coimbatore districts, these districts being non-deltaic. Two advisory boards were newly formed during the year, one for the Nellore Anicut system and the other for the Sangam delta. The boards for the Godavari Western and Central deltas and the South Bank canal, Trichinopoly district, were reconstituted on the expiry of the term of the members of the old boards. Godavari and Kistna delta boards functioned satisfactorily. The Cauvery delta and Tambraparni boards did some useful work. The boards in Kurnool, Bellary, Trichinopoly and Salem districts generally did little or no work. The Cumbum Valley Advisory Board, Madura district, ceased to function after 1937.

17. *Irrigation panchayats.*—During the year under review, seventeen new panchayats were formed. Three panchayats were dissolved during the year and one did not function, leaving on the whole one hundred and eight panchayats working at the end of the year. All the panchayats except twenty functioned satisfactorily.

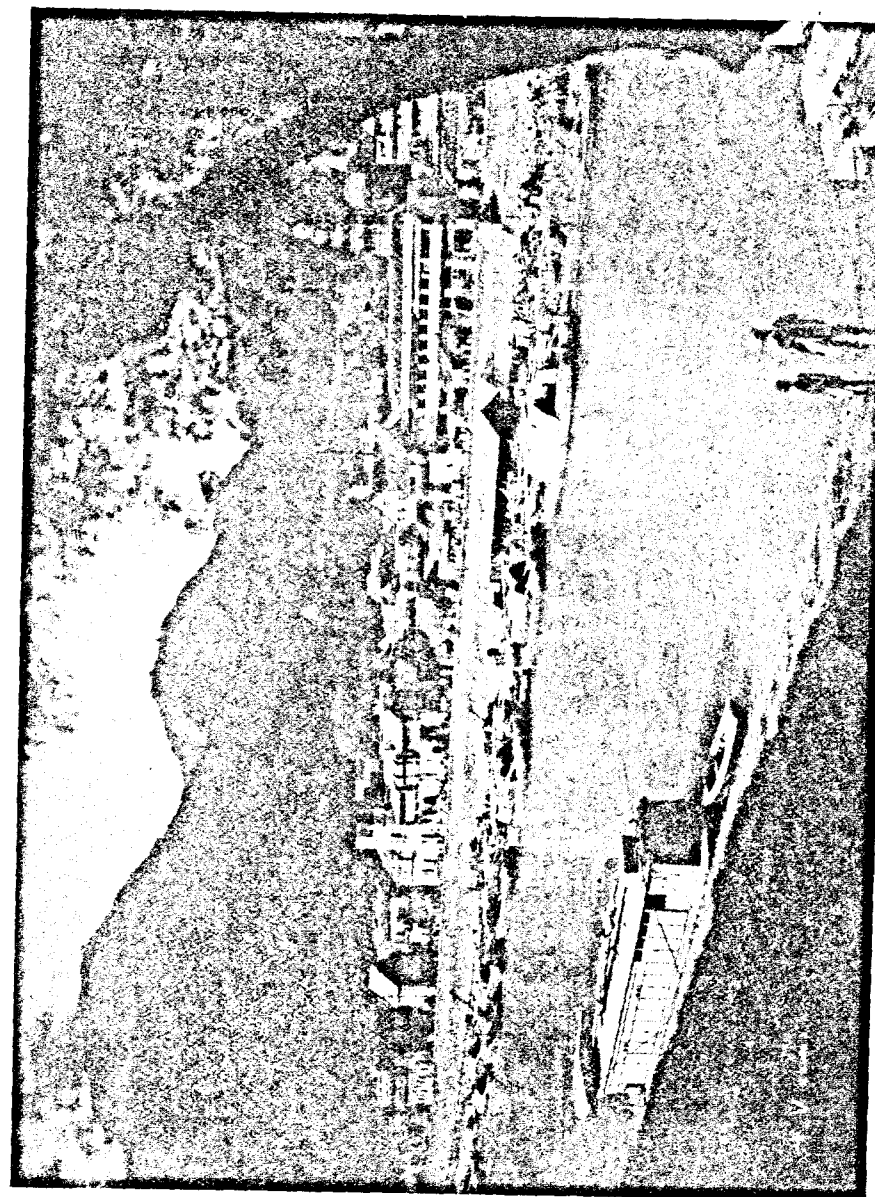
18. *General.*—The accelerated and widespread scheme of improvements to minor works was completed during the year and work to the value of Rs. 1·64 lakhs was done during the year. The total expenditure under the head was Rs. 49·61 lakhs, against Rs. 50 lakhs programmed.

Chapter V.

A. IMPORTANT WORKS CARRIED OUT DURING THE YEAR.

I. Works for which Capital and Revenue Accounts are kept.

Cauvery Delta System.—*Remodelling the Odambogiar from 74/80 to the Kilaur dam (Estimate Rs. 1,10,517).*—The expenditure during the year was Rs. 16,880 and to the end of the year Rs. 70,880. The work was under execution during the year.



BEZWADA WHARF.

General.—As a preliminary to remodelling all channels in the Cauvery delta, the piping of open heads and cuts in selected channels commenced last year, was continued during the year. Almost all the channels originally selected were piped. As many as twenty-one channels in the Vennar division have been taken up this year for piping and works in these channels are in progress.

Godavari Delta System.—(i) *Constructing a lock and regulator across the Cocanada canal below the head of the Samalkota canal (Estimate Rs. 54,000).*—Outlay during the year was Rs. 12,633 and to the end of the year Rs. 44,576. The work was finished.

(ii) *Providing irrigation facilities for Government waste lands in Vempa, Mutyalapalli and Losarigutlapadu ranges (Estimate Rs. 88,885—Work Slip Rs. 79,177).*—Outlay during the year was Rs. 8,000 and to end of the year Rs. 77,094.

(iii) *Excavating a channel to Losarigutlapadu village (Estimate Rs. 1,01,000—Work Slip Rs. 98,400).*—Outlay during the year was Rs. 17,355 and to the end of the year Rs. 71,275.

(iv) *Excavating a channel to the Vemuladevi village (Estimate Rs. 1,10,000).*—The expenditure during the year was Rs. 17,335 and to end of the year Rs. 84,187.

(v) *Remodelling Pallamkurru Nos. I and II channels of Bank canal (Estimate Rs. 31,700).*—Outlay during the year was Rupees 13,429 and to the end of the year Rs. 17,532.

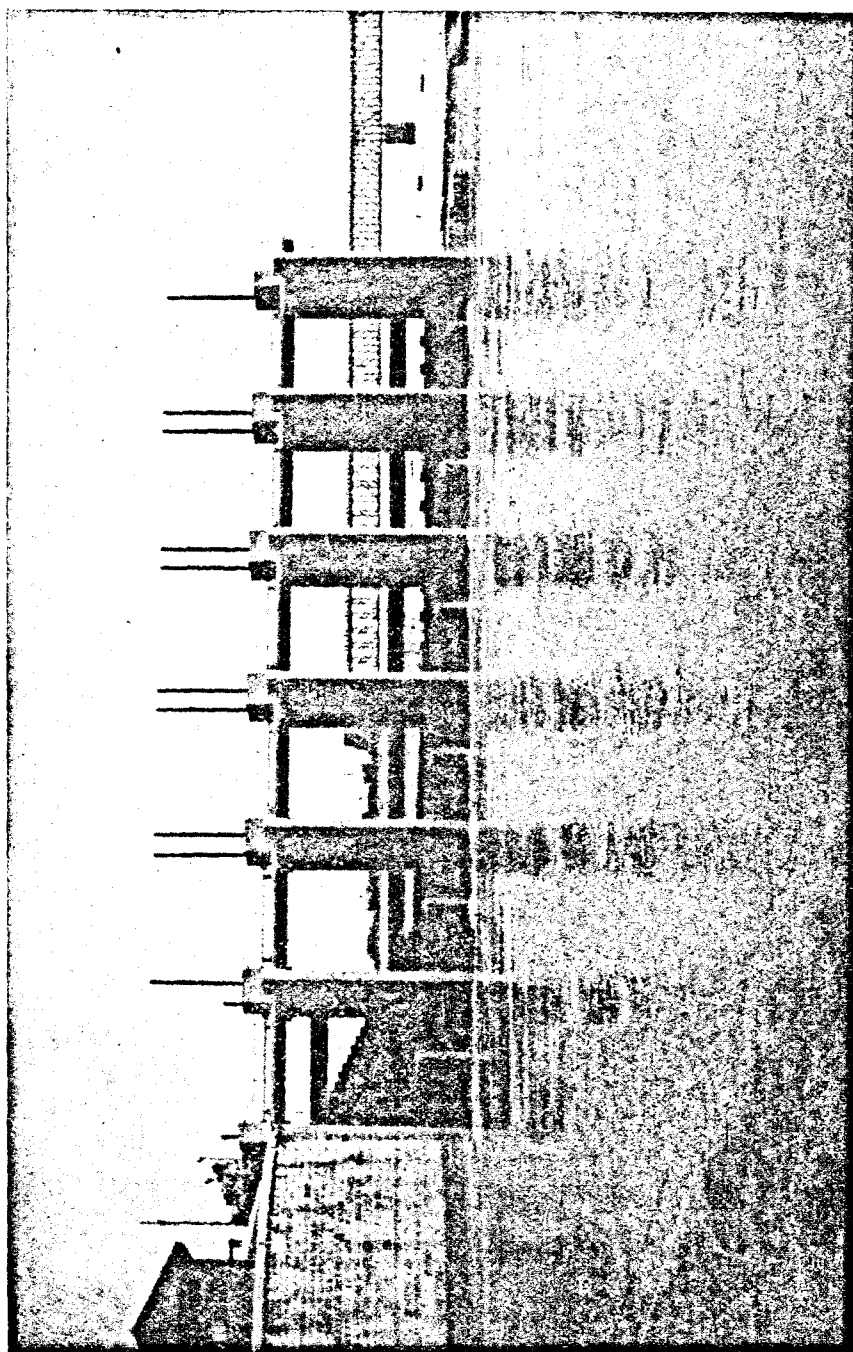
Pennar River Canals System.—*Fitting falling shutters to the Sangam anicut (Estimate Rs. 1,36,500).*—The expenditure during the year was Rs. 25,463 and to the end of the year Rs. 67,081.

Kistna Delta System.—(i) *Kistna East Bank Canal (Estimate Rs. 28,49,320).*—The expenditure during the year was Rs. 51,418 and to the end of the year Rs. 26,33,947. Since the formal opening of the main canal in May 1937 irrigation under the canal has been gradually developing and the extended area irrigated to the end of the year under consideration was 17,200 acres.

(ii) *Campbell canal (Estimate Rs. 4,28,690).*—The expenditure during the year was nil and to the end of the year Rs. 3,71,223.

(iii) *Excavating the Peddakondur channel, Kistna Western delta (Estimate Rs. 47,286).*—The expenditure during the year was Rs. 2,526 and to end of the year Rs. 51,817.

(iv) *Excavating the Tumulur, Duvalur and Kollipara new channels (Estimate Rs. 54,071).*—The expenditure in the year was Rs. 2,172 and to the end of the year Rs. 41,230.



IMPROVEMENTS TO BEZWADA UNDERSLUICES—FRONT VIEW.

(v) *Excavating the Kistna West High Level channel* (Estimate Rs. 7,11,431).—Outlay during the year was Rs. 97,974 and to the end of the year Rs. 5,11,310.

(vi) *Excavating the Appapuram channel* (Estimate Rupees 10,75,700).—The expenditure in the year was Rs. 2,11,923 and to the end of the year Rs. 4,23,541.

(vii) *Excavating a straight cut to the Kollimerla drain* (Estimate Rs. 54,700).—Outlay during the year was Rs. 1,316 and to the end of the year Rs. 52,429.

Polavaram Island Project.—Extending north and south embankments of Polavaram Island and constructing outfall sluices (Estimate Rs. 68,400).—Outlay during the year was Rs. 1,091 and to the end of the year Rs. 56,818. The work was completed during the year.

Cauvery-Mettur Project.—Constructing a stepped apron in rear of Ellis Saddle surplus bridge (Revised Estimate Rs. 2,40,000).—The work was completed during the year. The expenditure during the year was Rs. 1,25,408 and to the end of the year Rs. 2,06,808 roughly.

High and Low Level sluices.—Some of the roller cages on these sluice vents were replaced by new ones.

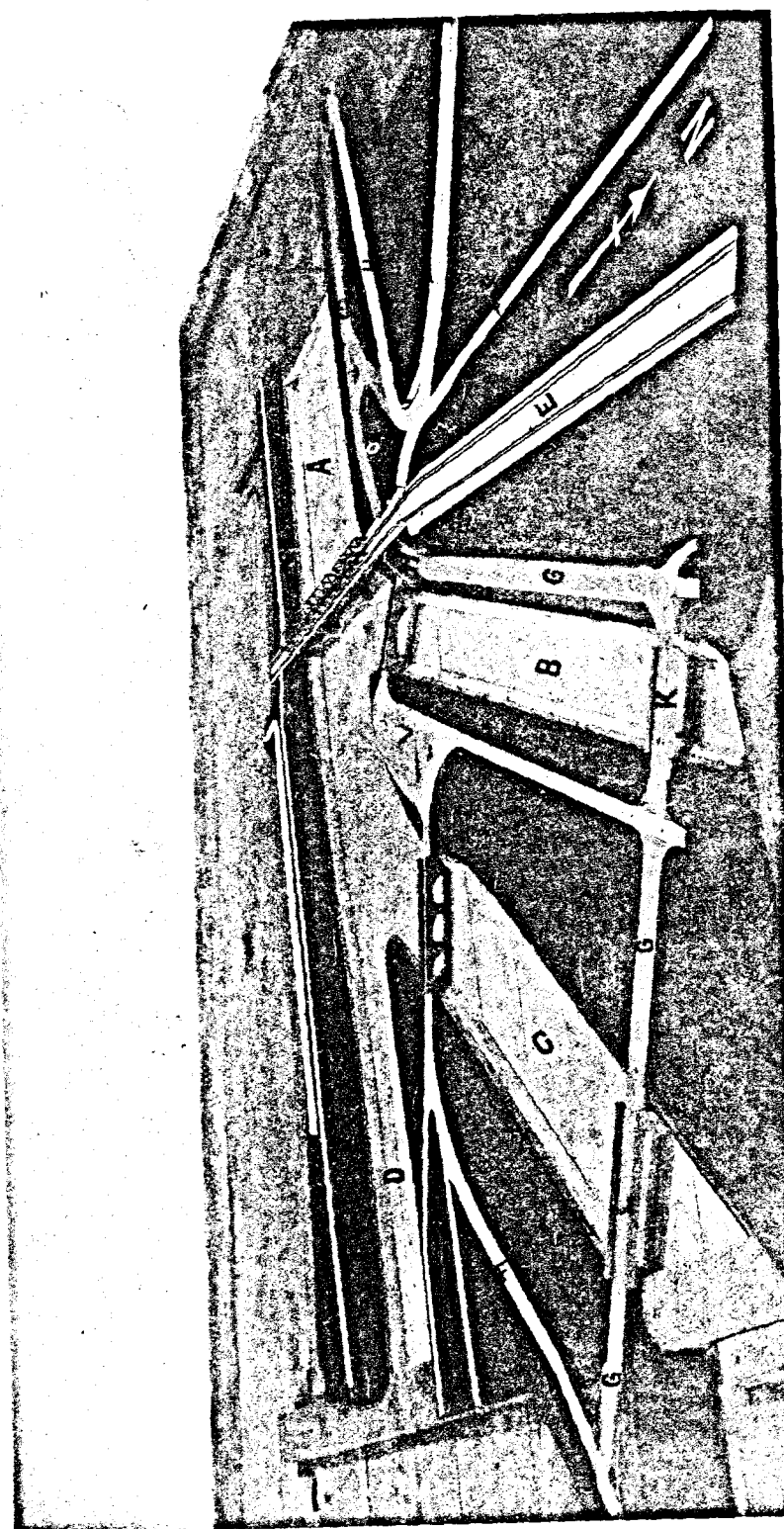
Maintenance works.—Reinforcements in the arches of the surplus bridge were exposed in some places and these portions were gunited.

Disposal of surplus materials.—The value of the special tools and plant sold during the year was Rs. 68,204. Certain Public Works Department buildings were transferred to the Police and Forest departments during the year.

Mettur Township Committee.—The Committee continued to administer the township. The Subdivisional Officer, Stanley Dan Subdivision, was appointed Executive Officer of the Committee. The maintenance of the water-supply, drainage and roads in the township area continued in charge of the Public Works Department. The initial accounting of expenditure in these cases was done by the Public Works Department as usual on behalf of the Committee.

Industrial development.—“The Mettur Industries, Limited,” expanded their business during the year and as a result a good number of labourers was employed in their mills. The Mettur Chemical and Industrial Corporation, Limited, had not yet begun operations and the activities of the South Indian Dye Works, Limited, begun last year were suspended during the year.

General.—There were two earth tremors at Mettur on 8th and 17th January 1939 but there were no damages.



A MODEL SHOWING PROPOSED SUB-WAY UNDER M. & S.M. RY. AND NEW BRIDGES OVER ELLORE AND RYVES' CANALS AT BEZWADA.

- Reference.
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| (A) Eastern Delta Main Canal. | (K) Proposed bridge on the Ellore Canal. |
| (B) Ellore Canal. | (L) Proposed bridge on the Ryves' Canal. |
| (C) Ryves' Canal. | |
| (D) Masulipatam Canal. | |
| (E) M. & S.M. Railway. | |
| (F) Existing Roads. | |
| (G) Proposed roads. | |
| (H) Proposed subway. | |

Kattalai Scheme—*Kattalai High Level channel (Estimate Rs. 15,91,000).*—Outlay was Rs. 27,183 during the year and Rs. 14,66,691 to the end of the year. The main canal works were completed. Excavation of distributaries is not yet finished. The construction of a divide wall in front of South Bank regulator at mile 0/5 with a view to prevent silt from entering the head reach of High Level channel was sanctioned and the work carried out during 1938 closure. The results are being watched.

Kattalai North Bank canal.—Outlay was minus Rs. 359 during the year and Rs. 3,41,136 to end of the year. The work was completed.

Extension of the Wyyacondan channel.—The scheme is to extend Wyyacondan channel to feed a number of tanks in Tanjore district. The estimate Rs. 45,000 was sanctioned in July 1937 and the work is in progress. Outlay was Rs. 5,852 during the year and Rs. 5,955 to end of the year.

Nagavalli River System—*Excavating the Palavalasa distributary (Work Slip Rs. 17,700).*—Outlay during the year was Rs. 2,218 and to the end of the year Rs. 17,599. The work was completed except a few minor items.

Thippayapalem Project—*Constructing a storage reservoir at Rallavagu near Thippayapalem (Estimate Rs. 4,67,600).*—The whole work was completed. Outlay during the year was Rs. 2,506 and to the end of the year Rs. 4,00,588.

Improvements to Basavannah channel.—The work was completed. The outlay during the year was Rs. 2,276 and the total expenditure up to date Rs. 4,68,837 against the sanctioned estimate of Rs. 5.93 lakhs.

Duvvaleru Project—*Constructing an anicut across the Duvvaleru and excavating a supply channel to feed the Tripurantakam and other tanks, Kurnool district (Estimate Rs. 1,14,000).*—Regular work was started in January 1939 and the work was in progress. The expenditure during the year was Rs. 4,871 and to the end of the year Rs. 6,864.

NAVIGATION WORKS.

Buckingham Canal.—As an experimental measure clearance of silt in the Chintamani-Coromandal reaches between miles 24-26 of the Buckingham canal by means of a Diesel-engined grab dredger obtained on loan from the Bezwada Circle was started and continued into the next year. The first report on the experiment was received and it shows that the dredger is likely to be very useful and not excessively expensive to operate.

II. Works for which Capital and Revenue Accounts are not kept.

Kistna Central Division—*Improvements to Yerracalva (Estimate Rs. 17,500).*—The work is a part contribution work and it was completed in 1937–38.

Kurnool Division—(1) *Restoring the Kothapalli spring channel (Estimate Rs. 22,800).*—The main work was completed. The expenditure during the year was Rs. 78 and to the end of the year Rs. 16,277.

(2) *Restoration of Peddasettipalle spring channel (Estimate Rs. 44,900).*—The main work including the excavation of the leading channel was completed. Plantation was in progress. Expenditure during the year was Rs. 1,326 and to the end of the year Rs. 30,021.

Trichinopoly Division—*Excavation of the Puduvoithalai High Level channel for the irrigation of sanded areas of Murungapettai block (Estimate Rs. 73,000).*—Outlay during the year was Rs. 2,051 and to the end of the year Rs. 66,904.

B. SEASON, RAINFALL AND SUPPLY.

Godavari Delta.—The first-crop season opened favourably. Transplantation was completed without difficulty. Freshes arrived early and the supply was sufficient for the first and second crop seasons. The cyclone of November 1938 damaged the standing crops to some extent. To compensate for the loss of first crop caused by the cyclone, water was supplied for an enhanced area of second crop.

Nagavalli River System.—There was sufficient supply in the Nagavalli main channel throughout the year.

Kistna Delta System.—The first freshes arrived on the 1st June 1938, i.e., much later than usual. Due to rains in the latter part of August and in September, the standing crops were very good though damaged later by a cyclone. The supply in the Kistna East Bank canal during the year was generally satisfactory. Rains during the transplantation season helped considerably. Transplantation was completed before the end of August 1938 without difficulty. In October 1938 rains failed. Turns had to be introduced to save the standing crops in Divi Island. The crops were good and yielded well.

Pennar River Canals System.—The supply for the first crop in the Sangam delta was satisfactory and the yield was good over the whole delta. Due to lack of timely rains in the Nellore delta much difficulty was experienced in supplying water to the late-sown first crop and to tail-end lands in the deltaic area. It was possible to raise second crop over only a small area in the delta owing to the failure of the north-east monsoon.

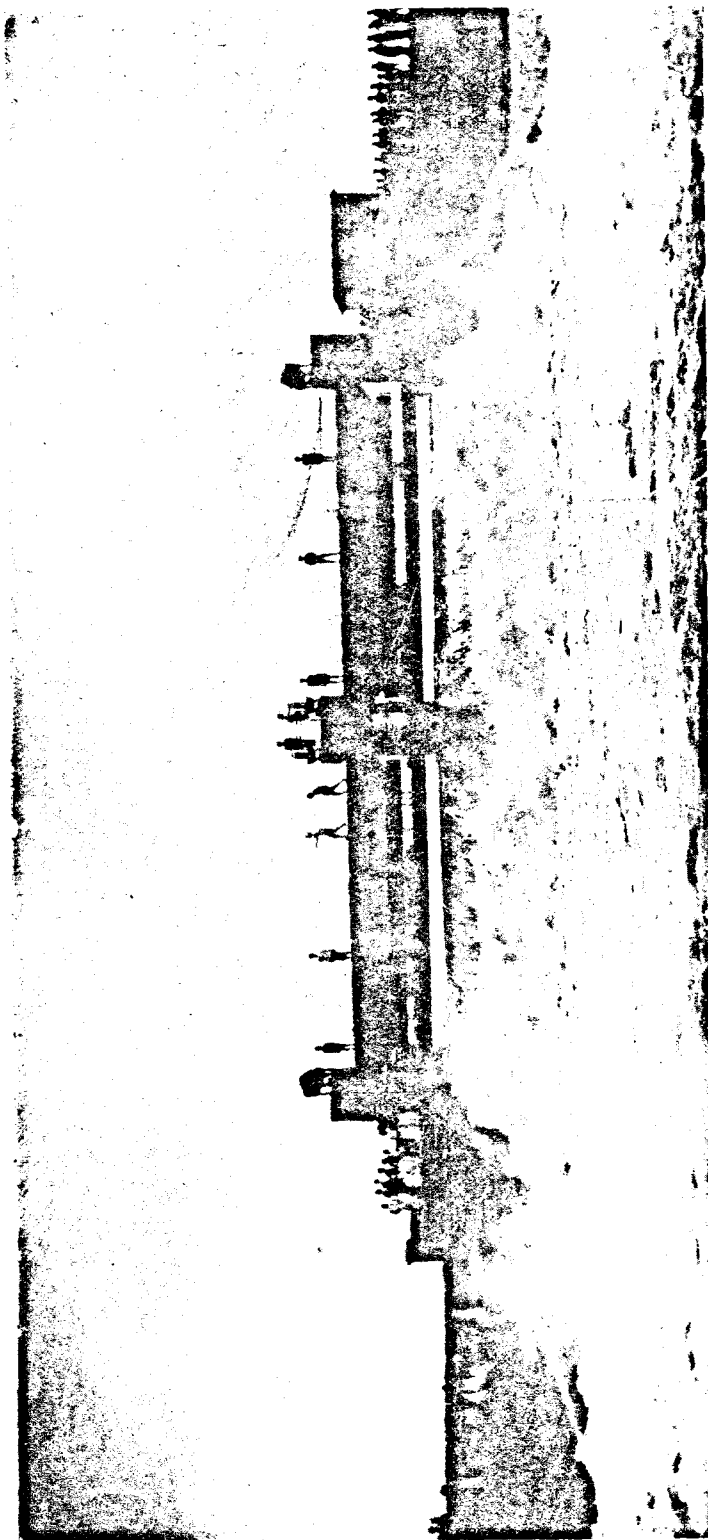
Cauvery Delta System.—The south-west monsoon was favourable. Full supplies were passed to the delta rivers from Mettur in July and August. The north-east monsoon was, however, very poor. The natural flow in the river during this monsoon was less than 70 per cent of the flow during 1918, the worst year previously on record. The natural flow in the river was supplemented from Mettur storage throughout the season, the addition from the reservoir being 100 per cent in October, 340 per cent in November and 300 per cent in December. In spite of the very low rainfall in the delta, the entire ayacut was successfully cultivated with the help of Mettur. Without Mettur the whole ayacut as well as the ayacut under the Cauvery channels in Trichinopoly and Salem districts would have failed completely. The experience of this year shows convincingly the beneficial effects of Mettur.

Grand Anicut Canal.—In addition to supplementing the supply to the delta, the ayacut under the Grand Anicut canal was also irrigated successfully, though the supplies in the latter part of the season had to be slightly restricted. The area brought under cultivation increased from about 114,000 acres in 1937-38 to about 116,000 acres in the year.

Madras Water-supply and Irrigation System.—Due to the failure of the 1938 north-east monsoon the Sholavaram and Red Hills tanks received scanty supplies and remained at very low levels. Consequently the supply to the city was seriously affected and had to be restricted in the hope of making the available supplies last out until the next monsoon. It is expected that the Pundi reservoir scheme, if executed, will meet the city supply requirements for many years to come.

Periyar System.—The south-west monsoon was very weak in the Periyar area. The lake level in December 1938 was considerably below the average level for the month. The kalam season was one of unprecedented scarcity. The majority of the tanks in the system dried up. The demand in spite of an unusually low lake was greater than in a normal year and turns had to be introduced to save the standing wet crops. The turn system mitigated the failure of irrigated crops. The area that failed was 1,403 acres, forming about 1 per cent on the total irrigated extent.

Tambraparni System.—The rainfall during the year was 34.49 inches against 28.83 inches in the previous year and the triennial average of 35.10 inches. The south-west monsoon was weak. The kar crop was, however, generally good. Due to rains in the Tambraparni river basin the river was in floods during October and November 1938 and all the tanks fed by the river channels received good supply with the result that the pishanam season was generally good.



RED HILLS TANK
AUTOMATIC SHUTTERS—REAR VIEW.

C. CLOSURE OF CANALS.

The following table shows the dates of closure and reopening of canals in the Godavari and Kistna deltas.

Godavari Delta.

Canals.	Date of closure.	Date of reopening.
Eastern delta canals	1st May 1938 ..	1st June 1938.
Central delta canals	15th April 1938 ..	15th May 1938.
Western delta canals	1st May 1938 ..	1st June 1938.
Dummagudem canal	15th April 1938 ..	15th June 1938.

Kistna Delta.

Canals.	Date of reopening.	Date of closure.
Kistna Eastern delta—		
Main canal	15th May 1938 ..	1st April 1939.
Bandar canal	Do. ..	Do. ..
Ryves canal	Do. ..	1st March 1939.
Ellore canal	1st June 1938 ..	1st April 1939.
Kistna Western delta—		
All canals	1st June 1938 ..	15th March 1939.

D. INDUSTRIAL CROPS.

The area under sugarcane in the various systems for which capital and revenue accounts are kept during the year was 18,881 acres (chiefly in the Godavari deltas and Bellary and Kistna districts) against 21,791 acres in the previous year. In addition to the sugarcane area already localized in the Kistna Eastern delta, 3,700 acres of dry lands were opened to cane cultivation. The water required for the crop will be pumped from Bandar and Pulleru canals. The area under cane is increasing in the delta due to the Sugar Factory at Vuyyur. The area under indigo cultivation was 2,474 acres under the Pennar river canals system against 581 acres in the previous year.

E. GENERAL REPORT ON WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.

I. Irrigation Works.

The number of works in this class during the year was as shown below :—

	Channels.	Tanks.	Other works.	Total.
In charge of Public Works Department	508	2,539	..	3,047
In charge of Revenue Department	5,372	24,325	1,656	31,353
Total	5,880	26,864	1,656	34,400

2. The area irrigated, the outlay and the revenue from works of this class are dealt with in paragraph 9 of Chapter IV.

3. The subjoined statement shows the details of outlay during 1938-39 on works by minor heads :—

Minor heads.	Ordinary minor works.		Old maintenance charges.	Tank Restoration Scheme works.	Total.
	Public Works Department.	Revenue Department Works in charge of Public Works Department.			
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.
Works	41,194	..	..	..	41,194
Extensions and improvements	41,211	2,518	83,840	..	1,27,569
Maintenance and repairs	8,30,185	3,310	5,60,783	15,193	14,09,471
Establishment	2,95,285	2,498	2,34,307	4,001	5,36,091
Tools and plant	1,196	3	570	58	1,827
Miscellaneous expenditure	52,106	..	..	..	(a) 52,106
Total	12,61,177	8,329	8,79,500	19,252	21,68,258
Add outlay incurred by civil officers on minor irrigation works	..	..	..	..	(b) 11,53,126
Grand total	..	..	..	..	33,21,384

(a) Represents outlay on other charges, establishment and tools and plant.

	RS.
(b) Works	12,497
Maintenance and repairs	8,94,968
Establishment	2,45,246
Tools and plant	415
Total	11,53,126

4. The particulars of revenue from the works during the year are compared below with those of the previous year :—

	1937-38.	1938-39.
	RS.	RS.
Irrigation revenue	81,01,313	59,14,582
Receipts collected by the Public Works Department	59,365	58,946
Total	81,60,678	59,73,528

5. The net revenue of the year after deducting working expenses amounted to Rs. 27,07,187 against Rs. 47,64,536 in the previous year. The decrease during the year was due to large remissions granted.

APPENDIX I.
STATISTICAL STATEMENTS (PRESCRIBED BY THE SECRETARY OF STATE).
I Statement of Canals in the Madras Presidency for the year 1938-39.

A I.—Statement of Canals in the Madras Presidency for the year 1938-39.									
Source of supply of water	Canvey delta system.	Srivelankam ancient system.	Godavari delta system.	Mehamattur ancient system.	Tadapalli channel.	Kalinga-royan channel.	Vidisha-chalam ancient system.	Marudai ancient system.	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	River Canvey.	River Tambraparni.	River Godavari.	River Manimukta-nadi.	River Bhavani.	River Bhavani.	River Manimukta-nadi.	River Tambraparni.	
Minimum discharge of river	..	..	1,275	163	..	..	17	..	..
Maximum discharge of main canals, as designed	45,080	1,860	14,510	243	725	393	351	1,595	..
Maximum discharge during the year	25,297	1,846	13,785	238	431,001	737	364	1,246	..
Average rainfall for the year	54.55	34.49	50.50	35.78	24.87	25.77	36.06	34.49	..
Gross area commanded	1,706,023	80,000	1,295,000	13,782	20,693	23,696	19,993	35,840	..
Culturable area commanded	909,034	33,500	1,122,500	10,651	18,332	17,805	16,359	17,920	..
Area irrigable by complete project	908,375	26,000	840,000	5,200	18,332	11,843	15,559	17,920	..
Area irrigable at present	900,926	26,000	810,000	5,000	16,183	11,386	8,829	17,920	..
Standard estimate—									
Direct charges	Rs. 16,62,925	13,61,520	1,10,39,332	70,761	1,70,830	1,78,780	84,191	50,541	..
Indirect charges	1,66,767	1,15,286	19,34,864	1,897	11,050	4,506	2,494	1,265	..
Interest during construction	..	7,49,577	1,11,38,052	..	..	..	..	..	..
Total, Estimate	18,29,692	22,26,383	2,41,62,248	72,658	1,81,430	1,83,286	86,685	51,806	..
Expenditure to end of 1938-39—									
Direct charges	Rs. 77,49,768	16,67,459	1,65,70,789	81,924	1,66,883	1,75,980	1,04,144	53,721	..
Indirect charges	2,61,273	1,07,604	20,60,350	2,071	11,063	4,506	4,080	1,401	..
Interest during construction	13,37,765	8,67,827	98,82,397	..	..	..	..	..	..
Total, Expenditure	93,43,806	26,42,890	2,86,13,536	83,995	1,77,446	1,80,486	1,08,204	60,132	..
Works completed at end of 1938-39—									
Main canals, irrigation	1,958½	28	509-5/8	7	48	57	17	29	..
Branch canals, irrigation	..	..	..	8	37	54	16	..	..
Distributaries	3,205	46	1,897	9-26	..	..	16	7½	..
Of above—									
Maximum	..	..	491-3/8	..	..	..	..	..	..

APPENDIX I.

STATISTICAL STATEMENTS (PRESCRIBED BY THE SECRETARY OF STATE).
A I.—Statement of Canals in the Madras Presidency for the year 1938-39.

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AI

F. M. DOWLEY,
Chief Engineer for Irrigation.

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A-I.—Statement of Canals in the Madras Presidency for the year 1938-39—cont.

Source of supply of water	Palar anicut system.	Muniyeru system.	Sagileru system.	Nagavalli river system.	Nagavaram anicut and supply channel.	Kaniyam palayam anicut.	Vedaraniyam canal.	Buckingham canal.
Minimum discharge of river	(25) River Palar.	(26) River Muniyeru.	(27) River Sagileru.	(28) River Nagavalli.	(29) Gunjaneru.	(30) River Bhavani.	(31)	(32)
Maximum discharge of main canals as designed.	5,631	300	477	414	78	2756	..	..
Maximum discharge during the year.	2,009	262	1,190	486	78	2755	..	..
Average rainfall for the year.	34.92	31.49	34.71	47.090	34.85	2755	..	..
Gross area commanded.	140,131	14,471	33,576	49,920	394	1,600	..	..
Culturable area.	106,032	13,024	23,576	31,260	394	432	..	..
Area irrigable by complete project.	92,718	10,580	4,500	27,658	394	400	..	..
Area irrigable at present.	78,668	10,000	4,500	27,500	394	228	..	..
Sanctioned estimate—								
Direct charges ..	23,28,492	6,09,434	4,47,108	17,47,770	1,07,295	1,36,343	1,32,699	85,56,015
Indirect charges ..	1,16,752	..	17,619	68,530	2,695	3,757	3,733	4,88,256
Interest during construction ..	..	..	..	2,93,217	..	..	..	..
Total, Estimate ..	24,45,244	6,09,434	4,64,727	21,09,517	1,09,990	1,40,100	1,36,432	90,44,271
Expenditure to end of 1938-39—								
Direct charges ..	23,48,502	6,09,145	4,47,108	17,02,165	1,07,295	1,07,221	1,32,699	90,84,027
Indirect charges ..	1,17,904	..	17,619	42,506	2,695	3,653	3,733	..
Interest during construction ..	..	..	..	2,93,217	..	..	..	..
Total, Expenditure ..	24,65,806	6,09,145	4,64,727	20,37,888	1,09,990	1,11,074	1,36,432	90,84,027

Works completed at end of 1938-39—

Main canals, irrigation

Branch canals, irrigation

Distributaries

Of above—

Navigable

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A-II.—Statement of Reservoir Projects in the Madras Presidency for the year 1938-39.

Source of supply of water	Chembram-bakkam tank.	Cumbum tank.	Periyar system.	Toludur (Willingdon) reservoir.	Cauvery-Mettur Project.	Barur tank.	Madras water-supply and irrigation system.
Area of catchment ..	100	430	239	50	16,900	2,082	34
supplied by } Average rainfall during the year ..	31.10	21.37	59.88	28.47	98.77	25.49	22.12
Contents of tank between levels of surface of full supply and sill of canal head sluice ..	3,146	2,942.17	9,815	2,591.58	93,500	248.6	2,799,864
Area of surface at full supply ..	5,729	5,697	10,20 *	3,946	59.23	605	5,861
Gross area commanded ..	92,554	7,860	768,000	38,400	497,200	6,887	16,193
Culturable area ..	24,478	6,000	Not known.	28,000	497,200	6,887	10,168
Area irrigable by complete project ..	15,300	6,000	143,000	27,670	332,000	6,887	9,852
Area irrigable at present ..	13,000	5,930	143,000	25,000	332,000	3,750	7,500
Sanctioned estimate—							
Direct charges ..	6,48,970	83,935	84,71,000	29,60,000	7,23,11,000	4,00,000	15,47,123
Indirect charges ..	1,12,547	2,338	2,76,000	2,50,000	13,37,000	25,300	2,88,945
Interest during construction ..	..	..	16,23,606	..	1,42,81,366	41,439	..
Total, Estimate ..	7,61,517	86,373	1,03,73,606	32,10,000	8,79,89,866	4,66,739	17,86,068
Expenditure to end of 1938-39—							
Direct charges ..	6,51,348	83,935	1,04,84,627	29,22,228	6,47,71,898	4,19,375	16,71,932
Indirect charges ..	1,12,795	2,388	3,71,027	..	10,46,337	23,783	2,50,037
Interest during construction ..	..	..	16,06,402	..	2,41,45,532	90,175	..
Total, Expenditure ..	7,64,143	86,373	1,24,42,056	29,22,228	8,99,63,757	5,23,288	19,21,719
Works completed to end of 1938-39—							
Dam (height completed) ..	25 (earth).	56 (earth).	173	50 (earth).	214 (masonry).	23 (earth).	30 (earth).
Canals ..	101	231	152	311	1184	11	111
Distributaries ..	14	..	118	40	5941	26	..

* Square miles.

A-II.—Statement of Reservoir Projects in the Madras Presidency for the year 1938-39—*cont.*

Source of supply of water	Donadap tank.	Yeur tank.	Atmakur tank.	Janga-maheswarapuram tank.	Anamam-Beraperu tank.	Hajipuram tank.	Ponnalur tank.
.. .. .	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Contents of tank between levels of surface of full supply and sill of canal head sluice ..	288.38	317.69	164	79	90.57	309	180.512
Area of surface at full supply ..	705	3,285	575	619	474	1,600	719
Gross area commanded ..	3,240	3,176	1,700	960	1,000	2,900	1,973
Culturable area commanded ..	2,880	3,176	1,160	960	1,000	2,900	1,973
Area irrigable by complete project ..	250	1,500	460	290	1,000	700	1,000
Area irrigable at present ..	250	1,470	460	290	1,000	700	1,000
Sanctioned estimate—							
Direct charges ..	1,24,786	61,741	1,09,951	61,253	71,637	2,78,774	1,90,837
Indirect charges ..	15,218	1,612	13,423	10,411	1,886	33,109	25,011
Interest during construction ..	..	..	..	..	..	..	..
Total, Estimate ..	1,40,004	63,353	1,23,379	71,664	73,573	3,11,883	2,15,898
Expenditure to end of 1938-39—							
Direct charges ..	1,24,786	61,741	1,11,959	61,253	71,637	2,78,774	1,92,975
Indirect charges ..	15,218	1,612	13,444	10,411	1,886	33,109	25,674
Interest during construction ..	..	..	..	..	..	..	..
Total, Expenditure ..	1,40,004	63,353	1,25,403	71,664	73,573	3,11,883	2,18,649
Works completed to end of 1938-39—							
Dam (height completed) ..	23 (partly earth and partly masonry)	..	33	4	..	6 (masonry).	21½
Canals ..	..	..	..	..	..	..	..
Distributaries ..	..	..	..	..	..	..	..

APPENDIX I

APPENDIX I

A-II.—Statement of Reservoir Projects in the Madras Presidency for the year 1938-39—*cont.*

Source of supply of water	Markapur tank.	Venkata-puram tank.	Bhavanasi tank.	Yellatur tank.	Paniapatti reservoir.	Siddapur tank.	Morad reservoir.
.. .. .	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Contents of tank between levels of surface of full supply and sill of canal head sluice ..	124.52	237	174.64	342.5	225	636	2,007
Area of surface at full supply ..	811	448	650	2,617	609	1,125	3,100
Gross area commanded ..	1,931	1,700	2,700	1,707	2,500	4,900	13,890
Culturable area commanded ..	1,701	1,700	2,448	1,641	900	4,250	13,890
Area irrigable by complete project ..	1,701	340	841	825	100	1,000	12,600
Area irrigable at present ..	1,583	340	841	825	100	1,000	12,600
Sanctioned estimate—							
Direct charges ..	1,16,657	3,31,776	2,02,289	2,35,711	8,36,090	9,21,980	21,97,000
Indirect charges ..	4,001	14,824	6,711	30,089	68,510	26,620	1,00,000
Interest during construction ..	..	..	47,173	..	..	..	..
Total, Estimate ..	1,20,658	3,46,600	2,56,173	2,65,800	4,04,600	9,48,600	22,97,000
Expenditure to end of 1938-39—							
Direct charges ..	1,24,481	3,72,250	2,54,395	2,39,192	3,27,781	7,91,038	21,98,275
Indirect charges ..	4,859	12,671	11,096	30,515	11,495	13,448	96,422
Interest during construction ..	..	71,315	29,806	..	..	..	..
Total, Expenditure ..	1,29,340	4,56,236	2,95,297	2,69,707	3,39,276	8,04,486	22,89,697
Works completed to end of 1938-39—							
Dam (height completed) ..	22 (earth).	31	20	15	40 (core wall).	27½	71½ (earth).
Canals ..	..	..	..	..	..	..	..
Distributaries ..	..	..	..	..	..	..	..

B.I.—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works (classed as "Productive" and "Unproductive") for which Capital and Revenue Accounts are kept in the Madras Presidency for the year 1938-39—cont.

APPENDIX I

Direct charges (net expenditure).

Works or systems.	Works.	Establishment.	Tools and plants.	Suspense.	Deduct receipts on capital account.	Total.	Indirect charges.	Total excluding interest.	Simple interest.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. IRRIGATION WORKS.									
2. UNPRODUCTIVE WORKS.									
Kurnool-Cuddesah canal.	{ To end of previous year .. During the year .. { To end of previous year .. During the year ..	1,90,93,092 3,42,762	3,80,364 78,501	40,84,003 6,961	.. ..	2,44,233 4,28,202	2,33,13,676 23,809	2,33,87,114 4,52,011	4,57,04,092 10,49,115 7,77,597
Barur tank	{ To end of previous year .. During the year ..	21 60,662	5 13,679	25 6,928	.. ..	.. 74,366	.. 1,916	26 76,282	19,264 1,73,991
Vallur anicut	{ To end of previous year .. During the year ..	13,92,995 5,20,637	2,30,243 1,17,426	.. 6,037	.. ..	1,302 6,43,302	2,40,054 48,772	18,68,918 6,92,074	3,346 39,57,604
Madras Water-supply and Irrigation system.	{ To end of previous year .. During the year ..	18,50,071 11,801	4,66,061 3,349	30,042 12	.. ..	.. 1,732	1,17,304 118	24,65,806 15,280	28,949 1,06,005
Pelandoral system.	{ To end of previous year .. During the year ..	4,70,011 1,05,848	1,06,339 18,945	3,747 1	.. ..	.. 7	29,802 15,218	6,08,167 1,40,004	8,21,164 1,96,354
Palar anicut system..	{ To end of previous year .. During the year ..	50,219 8,54,321	11,522 80,339	.. 12,449	.. ..	.. 1	.. 17,619	63,853 4,64,727	5,615 2,778 6,72,450
Muniyuru system ..	{ To end of previous year .. During the year ..	92,765 ..	19,191 ..	3 ..	.. ..	.. ..	13,444 ..	1,25,403 ..	20,129 1,26,944
Dondapad tank ..	{ To end of previous year .. During the year ..	..	..	..	..	..	..	..	5,038
Yerur tank	{ To end of previous year .. During the year ..	..	..	..	..	..	..	..	..
Sagharu tank ..	{ To end of previous year .. During the year ..	..	..	..	..	..	..	..	..
Atmakur tank ..	{ To end of previous year .. During the year ..	..	..	..	..	..	..	..	..
B. PRODUCTIVE WORKS.									
Jagamathavaram tank.	{ To end of previous year .. During the year ..	52,564 58,421	8,680 13,266	.. ..	.. ..	61,253 71,687	10,411 1,886	71,664 73,573	72,278 75,903
Anamasundram-Berapur tank.	{ To end of previous year .. During the year ..	2,80,686 1,61,263	43,308 31,658	.. ..	.. ..	2,78,774 1,92,975	33,109 25,674	3,11,883 2,18,649	3,09,202 12,645 2,19,697
Hajipuram tank ..	{ To end of previous year .. During the year ..	..	..	54 ..	.. ..	.. ..	.. ..	.. ..	.. ..
Ponnalur tank ..	{ To end of previous year .. During the year ..	1,01,374 ..	23,066 ..	41 ..	.. ..	1,24,481 ..	4,859 ..	1,29,340 ..	8,084 1,28,732
Markapur tank ..	{ To end of previous year .. During the year ..	13,45,375 3,425	2,81,486 1,285	93,463 39	.. ..	17,15,516 4,749	41,334 34	17,59,850 4,783	16,86,275 77,236
Nagavalli river system.	{ To end of previous year .. During the year ..	3,08,994 ..	64,539 ..	4,236 ..	.. ..	3,72,250 ..	12,671 ..	3,84,921 ..	3,38,122 ..
Venkatapuram tank.	{ To end of previous year .. During the year ..	1,85,879 ..	43,103 ..	25,710 ..	.. ..	2,64,395 ..	11,096 ..	2,65,431 ..	16,761 2,20,568
Bhavanasi tank ..	{ To end of previous year .. During the year ..	1,91,292 ..	41,156 ..	7,087 ..	.. ..	2,39,192 ..	30,515 ..	2,69,707 ..	11,448 2,19,978
Yellanur tank ..	{ To end of previous year .. During the year ..	2,24,998 ..	43,411 ..	60,075 ..	.. ..	3,27,781 ..	11,495 ..	3,39,276 ..	10,764 2,77,150
Panjapatil reservoir.	{ To end of previous year .. During the year ..	5,22,751 ..	96,255 ..	1,72,474 ..	.. ..	7,91,038 ..	13,448 ..	8,04,486 ..	14,750 6,84,144
Siddapur tank ..	{ To end of previous year .. During the year ..	88,757 ..	18,538 ..	.. ..	.. ..	1,07,295 ..	2,595 ..	1,09,890 ..	35,597 89,973
Nagavaram anicut and supply channel.	{ To end of previous year .. During the year ..	16,67,216 ..	3,20,610 ..	2,34,214 ..	.. ..	27,894 ..	96,429 ..	22,90,575 ..	20,10,829 4,828
Mopad reservoir system.	{ To end of previous year .. During the year ..	97,391 ..	27,035 ..	495 ..	.. ..	1,07,221 ..	3,853 ..	1,11,074 ..	98,736 1,11,568
Kaniyampalayam anicut.	{ To end of previous year .. During the year ..	4,35,339 ..	1,28,132 ..	957 ..	.. ..	5,63,772 ..	11,963 ..	5,75,735 ..	4,325 1,03,369
Tippayapalem project.	{ To end of previous year .. During the year ..	2,506 ..	1,602 ..	3 ..	.. ..	4,111 ..	25 ..	4,136 ..	25,198 ..

B-I.—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works (classified "Productive" and "Unproductive") for which Capital and Revenue Accounts are kept in the Madras Presidency for the year 1938-39—cont.

Works of systems.	Direct charges (net expenditure).									
	Works.	Establishment.	Tools and plant.	Suspense.	Deduct receipts on capital account.	Total.	Indirect charges.	Total excluding interest.	Simple interest.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
A. IRRIGATION WORKS—cont.										
2. UNPRODUCTIVE WORKS—cont.										
Baavannah channel.	4,66,563	1,10,708	2,195	..	..	5,79,466	6,555	5,86,021	2,62,277	
During the year ..	2,276	1,458	2	..	..	3,736	23	3,759	26,151	
To end of previous year.	1,992	987	4	..	..	2,983	20	3,003	68	
Duvvaleru project.	4,871	3,113	4	..	..	7,933	49	8,037	300	
Total A. Irrigation works—2. Unproductive works.	3,04,69,738	23,27,057	47,51,200	..	3,02,899	3,77,45,096	9,03,901	3,86,43,997	6,59,67,146	
During the year ..	25,625	11,057	61	..	..	36,743	256	36,999	16,99,019	
Total A. Irrigation works.	15,54,51,931	2,36,64,219	88,74,906	1,03,851	25,69,982	18,55,24,925	77,86,296	10,33,11,221	21,65,75,466	
During the year ..	6,91,234	2,51,768	1,491	— 3,047	22,627	9,18,819	27,950	9,46,769	83,66,832	
B. NAVIGATION EMBANKMENT AND DRAINAGE WORKS.										
2. UNPRODUCTIVE WORKS.										
Vedaranniyam canal.	1,07,885	24,814	..	..	..	1,32,699	3,733	1,36,432	3,50,113	
During the year ..	68,21,308	16,14,546	1,81,040	..	24,365	85,92,529	4,89,464	90,81,993	5,971	
To end of previous year.	1,796	220	..	..	..	2,016	18	2,034	3,86,707	
Buckingham canal.	69,29,193	16,39,360	1,81,040	..	24,365	87,25,228	4,93,197	92,18,425	1,83,70,839	
During the year ..	1,796	220	..	..	..	2,016	18	2,034	3,92,678	
Total Unproductive works.	69,29,193	16,39,360	1,81,040	..	24,365	87,25,228	4,93,197	92,18,425	1,83,70,839	
During the year ..	1,796	220	..	..	..	2,016	18	2,034	3,92,678	
Total, B. Navigation etc., works.	16,23,81,124	2,53,03,579	90,55,946	1,03,851	25,94,347	19,42,50,153	82,79,493	20,25,29,646	23,49,46,305	
During the year ..	6,93,030	2,51,983	1,491	— 3,047	22,627	9,20,835	27,963	9,48,803	87,59,510	

APPENDIX I

C-I.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works (classified as "Productive" and "Unproductive") for which Capital and Revenue Accounts are kept in the Madras Presidency for the year ending 1938-39.

Works or systems.	Revenue (actual receipts).									
	Irrigation.		Navigation.	Plantation.	Miscellaneous.		Total.	Less refunds of revenue.		
(1)	(2)	(3)			(4)	(5)			(6)	(7)	(8)	(9)	Rs.
A. IRRIGATION WORKS.										
1. PRODUCTIVE WORKS.										
1 Canvey delta system ..	40,22,865	88,608	646	5,574	8,209	14,429	54			
2 Srivasthnam ancient system ..	1,98,057	35,435		1,248	7,085	8,333	96			
3 Godavari delta system ..	43,31,620	1,490	1,75,248	4,063	49,983	2,29,294	20,465			
4 Mahamurli ancient system ..	14,158	193		52	514	566	..			
5 Kadappali channel system ..	1,15,374	2,929		1,270	178	1,448	..			
6 Kalligayam channel system ..	1,11,177	483	5	1,686	81	1,722	..			
7 Viddhachalam ancient system ..	25,552	339		363	21	1,384	..			
8 Chembrambakam tank system ..	37,728	957		177	129	306	..			
9 Marudur ancient system ..	1,77,648	270		208	940	1,117	..			
10 Pennar river canals system ..	6,92,619	72,508	444	281	2,262	2,914	..			
11 Arunkota channel system ..	34,455	428		676	182	858	..			
12 Truktoyilur ancient system ..	66,872	3,369		70,241	203	706	..			
13 Shadatope ancient system ..	1,37,942	17,031		1,54,973	503	1,599	..			
14 Cheyyar ancient system ..	57,433	4,735		62,218	197	1,072	..			
15 Cumbum tank system ..	35,922	36,383					..			
16 Poiny ancient system ..	58,427	63,915		106	173	279	..			
17 Periyar system ..	7,64,046	94,841	730	2,738	8,346	11,814	123			
18 Kistna delta system ..	32,27,234	1,89,665	1,14,493	3,404	55,129	1,73,026	811			
19 Nandiyar channel system ..	27,27,779	243		321	107	428	..			
20 Chiscocle minor rivers system ..	1,22,750	7,874		2,457	89	89	..			
21 Lower Coleroon ancient system ..	4,19,366	51,512		3,745	2,097	4,554	68			
22 Kistna East Bank canal extension scheme ..	2,89,392	87,205	378	3,367	3,367	3,745	1			
23 Toludur reservoir system ..	1,00,394	448		267	102	355	..			
24 Polavaram island project ..	87,804			127	137	229	..			
25 Canvey-Mettur project ..	13,03,902		22	3,028	13,137	16,187	11			
26 Kattalai scheme ..	3,29,112	121	26	1,940	1,397	3,363	3			
Total, A. Irrigation works—(1) Productive works ..	1,68,03,666	8,08,443	2,91,992	30,636	1,54,912	4,77,540	21,937			

APPENDIX I

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C-I.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works (classified as “Productive” and “Unproductive”) for which Capital and Revenue Accounts are kept in the Madras Presidency for the year ending 1938-39—*cont.*

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APPENDIX 1

Works or systems.	Working expenses.					
	Maintenance and repairs.					
	Establishment.		Extensions and improvements.		Deduct recoveries on revenue account.	
	Direction. (17)	Execution. (18)	Total. (19)	Maintenance and repairs. (21)	Tools and plant. (22)	Total cost of maintenance. (24)
	RS.	RS.	RS.	RS.	RS.	RS.
A. IRRIGATION WORKS—<i>cont.</i>						
2. UNPRODUCTIVE WORKS—<i>cont.</i>						
8 Dondaped tank	15	60	75	101	..	176
9 Yeru tank	340	1,360	1,700	4,691	..	6,397
10 Sagieru system	595	2,861	3,456	4,605	5	7,586
11 Atmakur tank	75	298	373	303	1	1,288
12 Jangamsudram-Bersaperu tank	54	216	270	247	1	1,003
13 Anamesudram-Bersaperu tank	43	172	215	614	1	830
14 Halpuram tank	41	162	203	314	..	517
15 Ponnalur tank	39	354	393	1,001	1	1,445
16 Markapur tank	389	1,944	2,333	2,485	3	4,795
17 Nagavalli river system	1,609	6,435	8,044	16,485	176	28,714
18 Venkatapuram tank	56	224	280	400	..	680
19 Buavanasai tank	82	330	412	1,000	1	1,438
20 Yellanur tank	213	853	1,066	1,538	2	2,606
21 Panjapatli reservoir project	..	..	..	..	..	..
22 Siddapur tank	110	442	552	737	1	1,290
23 Nagavaram anicut and supply channel	55	223	278	400	..	678
24 Mopad reservoir system	465	1,860	2,325	4,995	7	7,632
25 Kanniyampalayam anicut	62	312	374	1,001	..	1,314
26 Tippayaspalem project	709	2,837	3,546	5,544	5	9,095
27 Basavanna channel	..	..	..	..	..	..
28 Duvvaleru project	..	..	..	..	..	..
Total, A. Irrigation Works—2. Unproductive Works	23,051	92,208	1,15,257	7,661	370	3,47,843
Total A. Irrigation Works	3,02,523	12,10,112	15,12,640	97,083	10,664	46,29,542
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.						
2. UNPRODUCTIVE WORKS.						
1 Vedaranyam canal	474	1,596	2,370	5,799	..	8,174
2 Buckingham canal	4,278	17,110	21,388	1,13,192	..	1,40,882
Total, B. Navigation, etc., works—2. Unproductive works	4,752	19,006	23,758	1,18,991	77	1,55,056
Total, B. Navigation, etc., works	4,762	19,006	23,758	1,18,991	77	1,55,056
Total, Construction of irrigation, etc., works	3,07,280	12,29,118	15,36,398	31,28,106	10,741	47,84,493

C-I.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works (classified as “Productive” and “Unproductive”) for which Capital and Revenue Accounts are kept in the Madras Presidency for the year ending 1938-39—*cont.*

Works or systems.	Working expenses— <i>cont.</i>					
	Deduct old maintenance charges.					
	Grand total of working expenses.		Deduct old maintenance charges.		Net revenue.	
	Indirect charges. (25)	(26)	Direct charges. (27)	Total. (28)	Total working expenses on improvements. (30)	Due to improvements. (32)
	RS.	RS.	RS.	RS.	RS.	RS.
A. IRRIGATION WORKS—<i>cont.</i>						
1. PRODUCTIVE WORKS—<i>cont.</i>						
1 Cauvery delta system	7,025	11,57,353	8,22,087	5,018	3,30,268	8,68,744
2 Srirangam anicut system	590	90,578	7,725	56	32,792	45,992
3 Godavari delta system	7,098	12,79,916	..	..	12,79,916	34,66,936
4 Mchamir anicut system	133	19,925	898	6	19,021	5,005
5 Thadapalli channel system	84	13,758	4,586	36	9,136	34,615
6 Kalingarayan channel system	143	20,456	5,130	40	15,236	13,092
7 Vridhachalam anicut system	237	28,121	..	..	28,121	10,346
8 Chembrambakam tank system	72	9,556	6,043	54	3,459	19,363
9 Pennar river canal system	166	25,079	6,532	47	18,500	45,544
10 Nandiyar channel system	976	1,64,928	39,682	296	1,24,948	3,86,792
11 Arankota channel system	41	6,388	1,148	9	5,229	10,956
12 Tirukkoyilur anicut system	557	81,193	6,952	49	74,122	63,023
13 Shattatope anicut system	547	87,978	2,317	16	85,645	50,034
14 Cheyyar anicut system	449	60,163	4,120	32	56,031	31,644
15 Ponney anicut system	383	51,723	1,302	31	47,690	21,496
16 Ponney tank system	1,368	2,03,433	4,012	259	1,72,245	4,04,333
17 Periyar system	4,934	9,39,532	35,379	..	9,32,532	26,05,572
18 Kistna delta system	53	8,200	4,456	32	3,802	7,948
19 Nandiyar channel system	351	59,648	6,453	47	46,166	10,458
20 Chicacole minor rivers system	901	1,52,555	10,282	73	1,42,220	1,78,147
21 Lower Coleroon anicut system	477	85,592	16,219	122	67,171	2,92,870
22 Kistna East Bank Canal extension scheme	464	70,992	..	..	70,085	31,112
23 Toludur reservoir project	138	93,318	..	..	25,318	62,715
24 Polavaram island project	2,955	3,35,008	16,070	114	8,21,824	8,98,283
25 Cauvery-Mettur project	925	1,14,625	67,381	485	46,759	31,334
26 Kattalai scheme	..	..	..	..	..	..
Total, A. Irrigation Works—1. Productive Works	30,334	50,83,575	10,80,414	6,880	40,12,331	1,29,86,137
2. UNPRODUCTIVE WORKS—<i>cont.</i>						
1 Kurnool-Cuddapah canal	695	1,38,675	4,908	30	1,33,742	1,58,767
2 Barur tank	112	16,746	..	..	16,746	3,596
3 Vallur anicut system	45	4,872	1,464	13	3,395	10,692
4 Madras Water-supply and Irrigation system	161	17,846	4,298	38	13,540	26,383
5 Polandur anicut system	127	20,146	165	1	19,980	3,613

C-II.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works for, and up to, the end of 1938-39—*cont.*

Financial results of the year 1938-39.

Number of works.	Name of works.	Percentage										Percentage of working expenses to receipts [column (12) to (11)].
		Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on capital outlay [column (7)].	Percentage on sum-at-charge [column (10)].	Net profit.	Net loss.	Area irrigated.	Net loss.	Net profit.	
(1)	(2)	RS.	RS.	RS.	PER CENT.	PER CENT.	RS.	RS.	ACS.	RS.	RS.	(20)
A. IRRIGATION WORKS												
— <i>cont.</i>												
2. UNPRODUCTIVE WORKS												
— <i>cont.</i>												
1	Kurnool-Cuddapah canal	2,92,509	1,33,742	1,58,767	0.68	0.24	10,49,115	3,90,343	74,496	45.72		
2	Berur tank	19,342	15,746	3,596	0.80	0.40	19,264	15,668	3,670	81.41		
3	Vallur anicut	—	3,395	—	14.02	—	3,346	14,038	962	46.53		
4	Madras Water-supply and Irrigation system.	39,923	13,540	26,383	1.41	0.56	73,299	46,916	868	33.92		
5	Palandrai anicut	16,367	19,980	—	0.52	—	23,949	32,562	10,678	122.07		
6	Palar anicut system	1,39,073	87,218	51,855	2.06	1.72	1,06,005	54,150	23,936	62.71		
7	Muniyuru system	42,151	12,288	29,863	4.90	3.36	26,043	3,820	8,869	29.15		
8	Dondapad tank	1,827	263	1,569	1.11	0.48	5,615	4,056	455	14.67		
9	Yerur tank	—	1,411	—	12.29	—	2,778	10,563	—	14		
10	Sagileru system	1,584	4,104	—	0.54	—	20,120	22,640	486	259.09		
11	Almakur tank	1,608	1,377	231	0.18	0.10	5,038	4,807	494	85.63		
12	Jangamaheswarapuram tank	360	1,080	—	0.93	—	2,756	3,426	105	286.11		
13	Anamasamudran Bera-peru tank	—	3,726	—	4.78	—	3,226	6,742	—	5.64		
14	Haipuram tank	3,395	639	2,706	0.87	0.43	12,545	9,859	827	20.29		
15	Ponnalur tank	3,723	1,641	2,082	0.95	0.45	8,684	6,802	757	44.08		
16	Markapur tank	5,609	4,705	904	0.70	0.39	5,602	4,698	1,422	83.88		
17	Nagavalli river system.	80,519	28,007	57,592	3.26	2.63	77,286	19,784	12,859	28.58		
18	Venkatapuram tank	1,312	749	563	0.15	0.08	16,751	16,188	318	57.09		
19	Bhavanasi tank	5,159	1,704	3,455	1.30	0.71	11,448	7,993	554	33.03		
20	Yellapur tank	3,047	2,750	297	0.11	0.06	10,764	10,467	607	90.25		
21	Panduratti Reservoir	—	1,558	—	0.46	—	35,597	31,926	1,005	29.80		
22	Slidapur tank	5,229	702	600	0.55	0.33	4,828	4,228	—	53.92		
23	Nagavaram anicut and supply channel	1,302	—	—	—	—	—	—	—	—		
24	Mopad Reservoir	43,100	9,607	33,493	1.46	0.82	98,736	65,243	5,236	22.29		
25	Kanlyampalayam system	—	—	—	—	—	—	—	—	—		
26	ancut	4,000	1,324	2,676	2.41	1.19	4,825	2,149	—	33.10		
27	Tippayapalem project.	5,733	287	5,446	0.94	0.77	25,198	19,752	479	5.01		
28	Besavannah channel	71	9,151	—	1.54	—	26,151	35,931	—	1,288.87		
29	Duvvaleru project	—	—	—	—	—	300	—	—	—		
Total A. Irrigation—		7,04,499	3,56,726	3,47,773	0.90	0.38	16,99,019	13,51,246	153,440	50.64		
2. Unproductive Works..												
Total A. Irrigation Works ..		1,40,03,187	43,69,067	96,39,130	4.96	3.49	88,66,832	12,72,298	2,719,989	31.19		

C-II.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works for, and up to, the end of 1938-39—*cont.*

General financial results to end of 1938-39.										
Number of works.	Name of works.	Mileage in operation.		Estimated cost of construction (direct and indirect).	Date of completion of work.	Date when system first came into operation.	Total capital outlay (direct and indirect).	Accumulated arrears of interest.	Accumulated surplus revenues.	Total sum-at-charge [column (7) plus column (8)].
		Main canals and branches.	Distribution and salaries.							
(1)	(2)	(3)	(4)	(5)	(6-a)	(6-b)	(7)	(8)	(9)	(10)
		MILES.	MILES.	RS.		DATE.	RS.	RS.	RS.	RS.
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.										
2. UNPRODUCTIVE WORKS.										
1	Vedaranyam canal	31½	..	1,36,432	31-3-1893	..	1,36,432	7,45,777	..	8,82,209
2	Buelingham canal	262	..	90,84,027	March 1897	..	90,84,027	2,28,44,156	..	3,19,28,183
Total, 2. Unproductive Works		293½	..	92,20,459	..	..	92,20,459	2,35,89,933	..	3,28,10,392
Total, B. Navigation, etc., Works		293½	..	92,20,459	..	..	92,20,459	2,35,89,933	..	3,28,10,392
Total, Construction of Irrigation, etc., Works		5,061½	11,210½	20,76,50,131	..	..	20,34,73,449	10,55,18,468	34,31,89,104	30,89,96,917

C-II.—Statement showing the financial results of Irrigation, Navigation, Embankment and Drainage Works for, and up to, the end of 1938-39—cont.

Number of works.	Name of works.	Financial results of the year 1938-39.									
		Gross receipts (direct and indirect).	Working expenses (direct and indirect).	Net revenue.	Percentage on capital outlay [column (7)].	Percentage on sum-at-charge [column (10)].	Interest.	Net profit.	Net loss.	Area irrigated.	Percentage of working expenses to receipts [columns (12) to (11)].
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		RS.	RS.	RS.	PER CENT.	PER CENT.	RS.	RS.	RS.	ACS.	PER CENT.
B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—cont.											
2. UNPRODUCTIVE WORKS											
1	Vedaranyam canal ..	726	8,232	— 7,506	— 5.50	— 0.85	5,971	..	13,477	..	1,133.86
2	Buckingham canal ..	1,07,314	1,43,136	— 40,822	— 0.45	— 0.13	3,86,707	..	4,37,539	..	133.04
	Total, 2. Unproductive Works	1,08,040	1,53,368	— 48,328	— 0.52	— 0.15	3,92,678	..	4,41,006	..	144.73
	Total, R. Navigation, etc., Works	1,08,040	1,53,368	— 48,328	— 0.52	— 0.15	3,92,678	..	4,41,006	..	144.73
	Total, Construction of Irrigation, etc., Works.	1,41,16,227	45,25,425	95,90,802	4.71	3.10	87,59,510	8,31,292	..	2,719,989	32.06

C-III.—Demands and Realizations during the year 1938-39 in the Madras Presidency.
Irrigation, Navigation, Embankment and Drainage Works (classified as "Productive" and "Unproductive") for which Capital and Revenue Accounts are kept.

Works or systems.	Balance at the commencement of the year.	Demand for the year.	Total.	Deduct remissions including cash refunds.	Net total.	Deduct amount unrealized at close of the year.	Actual total receipts of the year.	Deduct share due to old irrigation.	Net revenue due to improvements.
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. IRRIGATION WORKS.									
1. PRODUCTIVE WORKS.									
1	Cauvery delta system ..	52,55,835	52,55,835	10,94,552	88,608	..	88,608	88,608	11,99,012
2	Sivakuntam ancient system ..	2,39,850	2,39,850	32,066	40,72,675	..	40,72,675	28,73,663	1,28,784
3	Godavari delta system ..	58,88,407	58,88,407	11,17,555	2,07,784	..	2,07,784	71,000	1,28,784
4	Mehana'ur ancient system ..	26,341	26,341	11,921	47,70,852	..	47,70,852	1,24,000	46,48,852
5	Tindapalli channel system ..	1,38,335	1,38,335	18,584	14,920	..	14,920	76,000	43,761
6	Kalinjerayan channel system ..	1,28,188	1,28,188	14,810	1,19,751	..	1,19,751	8,500	28,378
7	Vridhachalam ancient system ..	42,869	42,869	16,594	1,13,378	..	1,13,378	8,500	17,775
8	Chemburam kam tant system ..	61,799	61,799	22,987	26,275	..	26,275	16,000	22,512
9	Marudur ancient system ..	2,09,173	2,09,173	30,129	38,812	..	38,812	1,15,000	64,041
10	Pennar river canal system ..	8,81,901	8,81,901	1,14,161	1,79,044	..	1,79,044	2,55,000	5,11,740
11	Arkenko's channel system ..	40,397	40,397	5,212	7,67,740	..	7,67,740	19,000	16,185
12	Tirukoyilur ancient system ..	1,32,046	1,32,046	60,947	35,185	..	35,185	60,000	11,099
13	Shatistope ancient system ..	1,33,118	1,33,118	3,439	71,099	..	71,099	60,000	1,35,679
14	Cheyyar ancient system ..	1,13,119	1,13,119	49,632	1,55,679	..	1,55,679	30,000	24,437
15	Cumbum tank system ..	40,879	40,879	4,496	36,833	..	36,833	30,000	6,333
16	Polney ancient system ..	1,10,923	1,10,923	46,729	64,194	..	64,194	38,000	26,194
17	Periyar system ..	10,84,087	10,84,087	2,13,509	8,70,578	..	8,70,578	2,04,000	6,66,578
18	Kistna delta system ..	49,56,843	49,56,843	13,47,239	36,09,104	..	36,09,104	17,000	38,1104
19	Nandiyar channel system ..	33,851	33,851	5,411	28,450	..	28,450	17,000	11,450
20	Chicacole minor rivers system ..	1,60,921	1,60,921	30,308	1,30,713	..	1,30,713	95,000	35,713
21	Lower Coleroon ancient system ..	6,52,729	6,52,729	1,77,362	4,75,367	..	4,75,367	1,56,000	3,20,367
22	Kistna East Bank extension scheme ..	4,71,000	4,71,000	90,659	3,80,341	..	3,80,341	20,900	3,60,041
23	Toludur reservoir system ..	1,12,284	1,12,284	11,087	1,01,197	..	1,01,197	10,590	90,607
24	Polavaram island project ..	88,959	88,959	926	88,033	..	88,033	99,971	12,90,107
25	Cauvery-Mekur project ..	13,53,200	13,53,200	38,122	13,20,078	..	13,20,078	2,54,000	75,593
	Total, A. Irrigation Works—1. Productive Works	2,23,04,879	2,23,04,879	46,42,359	1,81,62,320	..	1,80,73,712	47,70,024	1,33,03,888

C-III.—Demands and Realizations during the year 1938-39 in the Madras Presidency—*cont.*

Irrigation, Navigation, Embankment and Drainage Works (classified as "Productive" and "Unproductive") for which Capital and Revenue Accounts are kept—*cont.*

Works or systems.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Balance of demand realized at the commencement of the year.	Demand for the year.	Total.	Deduct remissions including cash refunds.	Net total.	Deduct amount realized at close of the year.	Actual total receipts of the year.	Deduct share due to old irrigation.	Net revenue due to improvements.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. IRRIGATION WORKS—<i>cont.</i>										
2. UNPRODUCTIVE WORKS.										
1 Kurnool-Chiddappah canal	..	3,52,039	3,52,039	23,658	3,28,381	..	3,28,381	35,872	2,92,509	
2 Barur tank	..	27,534	27,534	3,692	23,842	..	23,842	4,500	19,342	
3 Vallur ancient system	..	8,328	8,328	10,625	2,297	..	2,297	5,000	7,297	
4 Madras Water-supply and Irrigation system	..	72,450	72,450	21,527	50,923	..	50,923	11,000	39,923	
5 Palendur ancient system	..	58,427	58,427	39,080	19,367	..	19,367	3,000	16,367	
6 Palur ancient system	..	3,53,348	3,53,348	89,275	2,64,073	..	2,64,073	1,25,000	1,39,073	
7 Muniyeri ancient system	..	53,810	53,810	9,159	44,651	..	44,651	2,500	42,151	
8 Dondapad tank	..	1,965	1,965	138	1,827	..	1,827	..	1,827	
9 Yerur tank	..	3,256	3,256	4,212	986	..	986	425	1,411	
10 Sagluru system	..	21,400	21,400	2,016	19,384	..	19,384	17,800	1,584	
11 Attur tank	..	1,972	1,972	364	1,608	..	1,608	..	1,608	
12 Jangamabeswarapuram tank	..	1,086	1,086	176	860	..	860	500	360	
13 Anamasamudram—Bera-peru tank	..	3,890	3,890	4,016	126	..	126	3,600	3,726	
14 Halipuram tank	..	3,743	3,743	348	3,395	..	3,395	..	3,395	
15 Ponnalur tank	..	4,577	4,577	854	3,723	..	3,723	..	3,723	
16 Markapur tank	..	8,223	8,223	484	7,739	..	7,739	2,130	5,609	
17 Nagavalli river system	..	1,34,250	1,34,250	16,341	1,17,909	..	1,17,909	37,400	80,509	
18 Venkatapuram tank	..	1,518	1,518	42	1,476	..	1,476	164	1,312	
19 Bhavanasi tank	..	5,207	5,207	48	5,159	..	5,159	..	5,159	
20 Yellanur tank	..	3,818	3,818	771	3,047	..	3,047	..	3,047	
21 Panjapatli reservoir project,	..	5,229	5,229	..	5,229	..	5,229	..	5,229	
22 Siddapur tank	..	3,915	3,915	357	3,558	..	3,558	2,256	1,302	
23 Nagavaram ancient and supply channel	..	44,764	44,764	1,231	43,533	..	43,533	433	43,100	
24 Mopad reservoir system	..	4,000	4,000	..	4,000	..	4,000	..	4,000	
25 Kanniyampalayam ancient	..	5,733	5,733	..	5,733	..	5,733	..	5,733	
26 Tippayapakem project	..	71	71	..	71	..	71	..	71	
27 Beasavanna channel	..	..	..	..	..	..	..	..	..	
28 Duvvaleru project	..	..	..	..	..	..	..	..	..	
Total, A. Irrigation Works—2. Unproductive Works.	..	11,84,503	11,84,503	2,26,424	9,58,079	..	9,58,079	2,51,580	7,06,499	
Total, A. Irrigation Works ..	..	2,39,89,182	2,39,89,182	48,70,783	1,91,18,399	..	1,90,29,791	50,21,604	1,40,08,187	

B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

2. UNPRODUCTIVE WORKS.

1 Vedaranniyam canal	728	728	2	726	..	726	..	..	726
2 Buddingham canal	1,07,354	1,07,354	40	1,07,314	..	1,07,314	..	..	1,07,314
Total, B. Navigation, etc., Works—2. Unproductive Works..	1,08,082	1,08,082	42	1,08,040	..	1,08,040	..	..	1,08,040
Total, B. Navigation, etc., Works ..	1,08,082	1,08,082	42	1,08,040	..	1,08,040	..	..	1,08,040
Total, Construction of Irrigation, etc., Works ..	2,40,97,264	2,40,97,264	48,70,825	1,92,26,439	..	1,91,37,831	50,21,604	88,608	1,41,16,227

APPENDIX I

E-II.—Statement showing the incidence of working expenses and assessed water revenue on Irrigation Works classed as Productive and Unproductive for which Capital and Revenue Accounts are kept in the Madras Presidency during 1938-39—cont.

Name of canal.	Average discharge of the year at canal head in cubic feet per second.	Water assessed, 1938-39.		Gross and assessed revenue from all sources.	Working expenses direct and indirect.	Area charged as irrigated during the 1938-39 years first and second crops.	Working expenses.		Total water-rate, direct and indirect.
		Total direct.	Indirect.				Per cent on gross revenue.	Per acre irrigated.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RS.	RS.	RS.	RS.	RS.	ACS.		
<i>Unproductive—cont.</i>									
4 Madras water-supply and irrigation system	..	2,324	462	1,862	50,923	17,346	7,278	35.04	9.45
5 Palandurai anicut system	..	18,401	96	18,347	19,367	20,146	12,898	104.02	1.54
6 Palar anicut system	..	2,48,438	16,952	2,65,390	2,64,073	91,215	98,896	34.64	1.92
7 Muniyera anicut system	..	48,661	62	48,723	44,651	12,587	9,469	28.10	1.83
8 Dondapad tank	..	1,517	10	1,527	1,827	268	455	14.67	5.00
9 Yeru tank	..	1,072	86	986	1,986	6,374	68	39.77	8.74
10 Sagileru system	..	19,307	26	19,333	19,384	7,709	5,086	85.63	3.80
11 Annakur tank	..	1,608	..	1,608	1,608	1,377	494	2.72	3.26
12 Jangamaleswarapuram tank	..	860	..	860	1,860	1,030	262	119.77	3.28
13 Anamasamudram-Beraperu tank	..	127	1	128	126	650	879	..	4.11
14 Halipuram tank	..	3,325	70	3,395	3,395	689	827	20.29	4.92
15 Ponnalur tank	..	7,723	..	7,723	3,723	1,641	757	44.10	4.03
16 Markapur tank	..	7,735	..	7,735	7,735	5,105	1,922	65.96	4.15
17 Nagavalli river system	259	96,321	21,563	1,16,887	1,17,909	27,048	28,159	22.94	3.97
18 Venkatapuram tank	..	1,433	38	1,476	1,476	749	372	50.75	9.30
19 Bhavanasi tank	..	5,151	..	5,151	5,159	1,704	554	32.84	5.02
20 Yellapur tank	..	1,943	1,104	3,047	3,047	2,750	607	90.25	..
21 Paalpur tank	..	5,229	..	5,229	5,229	1,558	1,005	29.80	5.20
22 Siddapur tank	..	2,509	1,017	3,526	3,553	702	664	10.97	5.31
23 Nagavaram anicut and supply channel	..	38,220	5,170	43,390	43,533	9,607	5,236	22.07	8.29
24 Mopad reservoir	..	..	..	..	4,000	1,324	..	33.10	..
25 Kaniyampalayam anicut	..	..	..	..	5,733	287	479	5.01	11.97
26 Tipparapalem project	..	..	..	..	..	9,151	..	12,887.73	..
27 Ravavannah channel	..	..	..	..	..	..	..	..	..
28 Duvvaluru project	..	..	..	..	..	..	..	..	..

E-III.—Statement showing the area actually irrigated by flow and lift under Productive and Unproductive works and the value of crops raised thereon for fasli 1348 (1938-39).

E.-III—Statement showing the area actually irrigated by flow and lift raised thereon for

Districts.	Names of systems.	Area actually irrigated.				
		First crop.		Second crop.		Total.
		Flow.	Lift.	Flow.	Lift.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		ACS.	ACS.	ACS.	ACS.	ACS.
2. Unproductive works.						
Vizagapatani	Nagavalli river system	28,056	184	808	14	27,062
Kistna	Muniyeru anicut system	8,688	49	355	20	9,092
Guntur	Jangamaheswarapuram tank.	244	..	6	..	250
	Atmakur tank	414	2	..	..	416
	Dondapad tank	294	..	99	..	393
	Bhavanasi tank	546	1	5	..	552
Nellore	Mopad reservoir	5,020	3	198	..	5,221
	Hajepuram tank	705	5	53	..	763
	Ponnalur tank	707	..	..	..	707
	Anamasamudram-Beraperu tank.	776	6	1	..	783
	Yerur tank	..	..	..	..	..
Cuddapah	Sagileru system	3,841	50	872	131	4,894
	Chepad channel	9,624	3	1,469	..	11,096
	Nagavaram anicut and supply channel.	517	4	78	2	601
Kurnool	Markapur tank	1,589	2	297	..	1,888
	Siddhapur tank	772	1	232	..	1,005
	Venkatapuram tank	243	..	122	..	365
	Thippayapalem project	473	6	..	..	479
Cuddapah	Kurnool-Cuddapah canal.	30,826	191	6,298	8	37,323
	Do.	28,781	468	3,478	88	32,815
	Total	59,607	659	9,776	96	70,138
Anantapur	Yellanur tank	580	..	13	..	593
Salem	Barur tank	4,139	52	932	12	5,135
Chingleput	Kanniyampalayam anicut.	..	..	417	6	6,722
	Madras water-supply and irrigation system.	5,995	304	..	..	..
	Vallur anicut system	4,060	352	9	..	4,435
North Arcot	Palar anicut system	48,957	1,542	20,469	14	71,428
Chingleput	Do.	18,612	1,567	1,905	111	22,195
	Total	67,569	3,109	22,374	571	93,623
South Arcot	Pelandoral anicut system	11,339	319	674	75	12,407
	Total of Unproductive works.	213,728	5,111	38,790	941	253,570
	Grand total of "Productive" and "Unproductive" works.	3,551,892	79,118	633,740	20,078	4,284,826

NOTE.—(1) The area under "both seasons" is included under first and second crops.
 (2) The areas in columns (2) to (6) include extent under "withered crops" but exclude "waste charged."
 (3) The area of "withered crops" is (19,534 + 1,764) = 21,298 acres.

under Productive and Unproductive Works and the value of crops—
 fasli 1348 (1938-39)—cont.

Both seasons.	Value of crops.							
	Paddy.		Ragi.		Other crops.		Total.	
	Area irrigated.	Estimated value.	Area irrigated.	Estimated value.	Area irrigated.	Estimated value.	Area irrigated.	Estimated value.
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ACS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
11	25,980	10,58,696	85	1,796	997	23,334	27,062	10,83,826
..	8,943	5,03,927	6	167	143	3,265	9,092	5,07,859
..	282	12,029	18	618	..	..	250	12,647
..	378	19,514	38	1,268	..	..	416	20,777
..	375	18,998	14	808	4	40	396	19,846
..	545	26,536	5	132	1	80	551	26,748
41	5,061	2,53,598	2	40	73	1,425	5,186	2,55,063
..	568	21,438	158	6,995	37	202	763	28,635
..	614	31,985	11	249	82	500	707	32,734
..	772	5,936	..	..	11	5	788	5,941
..	..	..	..	..	..	..	..	..
49	3,988	1,88,513	412	17,261	494	4,990	4,894	2,10,764
48	8,177	4,65,693	766	24,187	1,910	23,932	10,853	5,13,812
54	365	12,072	28	1,058	218	2,000	601	15,130
..	1,459	45,330	264	6,978	165	1,618	1,888	53,928
..	717	29,430	..	..	288	3,870	1,005	38,300
..	860	20,224	1	36	4	80	865	20,340
..	..	..	465	17,239	14	318	479	17,557
1,657	19,533	10,41,220	163	5,793	17,617	70,298	37,313	11,17,311
2,470	22,324	13,01,742	2,837	1,13,842	7,653	1,72,581	32,814	15,88,165
4,127	41,857	23,42,962	3,000	1,19,635	25,270	2,42,879	70,127	27,05,476
2	332	16,252	18	688	193	850	543	17,790
591	3,624	2,05,058	463	17,432	1,048	80,725	5,135	3,03,215
..	5,815	1,30,668	385	10,812	522	25,693	6,722	1,67,173
118	..	..	..	..	..	..	..	..
21	4,174	37,565	59	1,245	202	4,537	4,435	43,347
429	62,221	26,59,155	5,486	1,87,200	3,538	32,311	71,245	28,78,696
40	18,863	6,14,037	1,823	39,482	278	2,439	20,954	6,55,958
469	81,074	32,73,192	7,309	2,26,682	3,816	34,780	92,199	35,84,654
62	10,990	8,40,421	187	6,276	1,230	11,128	12,407	8,57,825
5,538	208,400	90,60,037	13,689	4,61,597	36,717	4,66,251	256,806	99,87,385
65,166	3,996,779	19,17,83,976	41,072	13,35,820	225,677	1,10,48,314	4,263,528	20,41,67,210

F.I—Statement showing the water-rates per acre which were in force under certain productive and unproductive works in the Madras Presidency during the year ending 30th June 1939.

Description of crop.	Godavari and Krishna		Kunlyeru project.		Periyar system.*	Bhavani and Siddhapur.	Venkatapuram tank.	Mopid.	Willingdon reservoir.	Kanjampalayam and cut.†	Panjapatli reservoir.‡	Siddapur tank.	Other systems (in tracks where the differential water-rate system does not prevail.
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1 Single wet crop	6 4 0	6 4 0	6 4 0	6 4 0	5 0 0	5 0 0	4 3 0	7 12 0	6 4 0	..	6 4 0	6 0 0	..
2 Second wet crop	3 2 0	3 2 0	3 2 0	3 2 0	3 0 0	3 0 0	2 1 0	3 15 0	3 2 0	..	3 2 0	3 0 0	..
3 Second wet crop (if compounded for two crops for a term of not less than five years).	10 8 0	..	..	..	..	..	..	..	..	..	..	..	..
4 Second dry crop on irrigated land except where the landholder has compounded under clause 3.	3 2 0	3 2 0	3 2 0	3 2 0	..	..	..	..	..	..	..	..	..
5 For sunnams, beet and other garden produce remaining on the ground for the time of two crops.	9 6 0	9 6 0	9 6 0	9 6 0	8 0 0	14 1 0	6 4 0	11 12 0	9 6 0	..	..	9 0 0	..
6 For sunnams, beet and other garden produce remaining on the ground for the time of two crops, if compounded for a term of not less than five years.	10 3 0	..	..	..	..	..	..	..	..	..	..	..	..
7 For a dry crop, whether first or second, grown on land for which irrigation has never been supplied or having been supplied has been since discontinued.	3 2 0	..	..	..	..	4 11 0	2 1 0	3 15 0	..	..	..	..	..
8 For a third irrigated crop (wet).	2 8 0	2 8 0	2 8 0	2 8 0	2 0 0	..	..	..	..	..	..	..	..
9 Dry crop systematically irrigated.	1 4 0	2 2 0	2 2 0	2 2 0	1 0 0	..	..	..	..	..	..	..	..
10 Second wet crop in the case of sunnams and bean crops, where the cultivator has compounded for two crops for a term of not less than five years.	6 4 0	6 4 0	6 4 0	6 4 0	..	..	..	..	..	..	..	..	..
11 Second wet crop in the case of sunnams and bean crops, where the cultivator has compounded for two crops for a term of not less than five years.	10 3 0	..	..	..	..	..	..	..	..	..	..	..	..
12 For sunnams, beet and other garden produce in the case of sunnams and bean crops, where the cultivator has compounded for two crops for a term of not less than five years.	12 8 0	9 6 0	..	..	..	..	..	..	..	..	..	..	..
13 For sunnams, beet and other garden produce in the case of sunnams and bean crops, where the cultivator has compounded for two crops for a term of not less than five years.	10 3 0	..	..	..	..	..	..	..	..	..	..	..	..

- 15 For a first dry crop systematically irrigated
 16 For a second dry crop systematically irrigated
 17 For a first or second dry crop occasionally irrigated
 18 Special crops like onions, sweet potatoes, chilies, tobacco (the same as for a dry crop systematically irrigated).
 19 Mango trees, coconut trees and other tree plantations—
 (a) If they take water for term of two wet crops
 (b) In other cases ..

Notes.—When the water used for irrigation cannot be obtained without raising it by baling or by some mechanical contrivance, a deduction of one-fourth of the water-rate will be made.

* Double the rates are levied when Periyar water is supplied to Government and minor inam dry lands in the Cumbum Valley, Periyakulam taluk to which extension of irrigation has been sanctioned.

† No charge for water for twenty years under G.O. No. 123 L., dated 17th March 1916.

‡ Standard scale of water-cess has been ordered to be adopted until further orders—vide G.O. Ms. No. 1277, Revenue, dated 29th June 1934.

	Charge for			Total charge.		
	First crop.	Second crop.	RS. A. P.	First crop.	Second crop.	RS. A. P.
1 Wet	4	2	0 0 0	4	2	0 0 0
2 Do.	4	1	8 0 0	4	1	8 0 0
3 Do.	3	1	0 0 0	3	1	0 0 0
4 Dry, systematically irrigated	3	2	8 0 0	3	2	8 0 0
5 Do.	3	1	8 0 0	3	1	8 0 0
6 Do.	3	3	0 0 0	3	3	0 0 0
7 Dry, occasionally irrigated	2	2	8 0 0	2	2	8 0 0
8 Do.	2	2	8 0 0	2	2	8 0 0
9 Do.	2	2	8 0 0	2	2	8 0 0

[N.B.—The rates fixed in the Tanjore District Cauvery Water-cess Rules are not incorporated in this statement. (B.P. No. 84, dated 30th September 1939.)]

Statement showing the financial results of irrigation under productive and unproductive systems for fasli 1348 (1938-39)—*cont.*

Systems.	Direct receipts— <i>cont.</i>			Indirect receipts.			Total of columns (13) and (17).
	Net revenue due to Irrigation.	Deduct portion of old irrigation.	Increase of revenue due to the outlay incurred.	Land assessment of waste lands brought under irrigation.	Land revenue of miscellaneous items.	Interest on sale proceeds of tank, and other waste lands.	
	(11) RS.	(12) RS.	(13) RS.	(14) RS.	(15) RS.	(16) RS.	(18) RS.
1 Cauvery delta system ..	40,22,805	33,90,209	6,32,596	1,13,080	10,571	412	1,24,048
2 Srivalkuntam ancient system ..	1,96,087	79,000	1,19,087	1,423	8,161	38,141	1,490
3 Godavari delta system ..	43,31,020	1,24,000	42,07,020	184,101	23	79	2,30,403
4 Mahanadur ancient system ..	14,108	78,000	4,000	94	39	..	10,854
5 Tadepalle channel ..	1,11,177	83,000	28,177	2,800	64	..	2,929
6 Kalingarayan channel ..	25,552	18,500	7,052	410	17	20	483
7 Vridhachalam ancient system ..	1,77,948	1,15,000	62,948	398	59	..	17,891
8 Chembambakkam tank ..	6,92,019	2,56,000	4,36,019	237	42	..	22,883
9 Pennar river canals ancient system ..	34,435	19,000	15,435	46,137	3,711	22,060	62,827
10 Arakkankottai channel ..	60,872	20,000	40,872	3,293	56	..	5,09,127
11 Tirukoyilur ancient system ..	1,37,942	30,000	1,07,942	16,713	318	..	15,863
12 Shatavatepe ancient system ..	57,483	30,000	27,483	8,166	104	..	10,241
13 Cheyvan ancient system ..	35,922	30,000	5,922	18,483	18	..	3,369
14 Cumbam tank ..	58,427	33,000	25,427	443	131	..	17,031
15 Poleru ancient system ..	7,04,046	2,04,000	5,00,046	5,209	4,940	..	4,735
16 Pottur system ..	32,47,224	71,000	31,76,224	15,389	16,703	1,435	23,218
17 Kishna delta system ..	27,779	17,000	10,779	50	78	..	6,383
18 Nandiyar channel system ..	1,22,760	95,000	27,760	7,065	71	..	26,315
19 Chitacole minor rivers system ..	4,19,366	1,55,000	2,64,366	51,197	74,512	58	6,54,887
20 Lower Cauvery ancient system ..	2,39,392	20,300	2,19,092	13,253	18	..	33,65,889
21 Krishna East Bank canal ..	1,00,394	10,590	89,804	448	4,066	..	1,89,665
22 Wellington reservoir ..	13,03,903	99,971	12,03,931	..	..	..	243
23 Polavaram Island Project ..	3,28,112	2,54,000	75,112	..	..	..	7,874
24 Cauvery-Mettur Project ..	..	..	..	..	..	..	3,15,881
25 Kattalai scheme ..	..	..	..	..	..	..	87,205
26 ..	..	..	..	..	..	..	90,252
Total ..	1,63,09,666	52,86,570	1,10,23,096	5,07,273	50,260	2,70,518	1,24,20,147

Notes.—The revenue due to old irrigation and new irrigation under the Cauvery Delta System fixed by the Accountant-General with reference to G.O. No. 768 I., dated 26th March 1934, is shown below :—

	Direct receipts.	Indirect receipts.	Total receipts.
	RS.	RS.	RS.
Old irrigation ..	28,73,663	88,508	29,62,271
New irrigation ..	11,49,202	35,435	11,84,637

(II) Unproductive Works—*cont.*

	Net revenue due to Irrigation.	Deduct portion of old irrigation.	Increase of revenue due to the outlay incurred.	Land assessment of waste lands brought under irrigation.	Land revenue of miscellaneous items.	Interest on sale proceeds of tank, and other waste lands.	Total of columns (13) and (17).
	(11) RS.	(12) RS.	(13) RS.	(14) RS.	(15) RS.	(16) RS.	(18) RS.
1 Kurnool-Quadrupah canal ..	2,75,149	28,985	2,46,164	1,129	926	395	2,49,314
2 Chopped channel ..	46,125	7,587	38,538	505	26	23	39,092
3 Barur tank ..	21,342	4,500	16,842	181	..	601	17,624
4 Vallur ancient system ..	3,532	5,000	1,468	1,087	7	..	7,468
5 Madras water-supply and irrigation system ..	2,824	11,000	8,176	441	21	..	12,862
6 Peddani ancient system ..	18,261	3,000	15,261	15,520	21	8	15,347
7 Palar ancient system ..	2,45,498	1,25,000	1,20,498	4	320	1,012	1,37,350
8 Mudiyeru ancient system ..	43,661	2,500	41,161	8	58	..	41,223
9 Yerru tank ..	1,817	..	1,817	2	2	..	1,827
10 Safford system ..	19,307	17,800	1,507	22	64	..	1,411
11 Annatur tank ..	1,608	..	1,608	..	4	..	1,633
12 Jangamachewarapuram tank ..	127	500	373	..	..	..	380
13 Annesamudram-Birapur tank ..	3,325	3,600	3,275	38	15	17	3,726
14 Hallur tank ..	3,723	..	3,723	..	..	..	3,723
15 Ponchar tank ..	7,738	2,130	5,608	..	..	..	5,609
16 Nagavalli river system ..	96,321	37,400	57,921	4,575	1,092	15,899	79,487
17 Vattapattur tank ..	1,438	164	1,274	33	..	5	1,312
18 Bhavanadi tank ..	5,151	..	5,151	..	..	..	5,151
19 Yellamur tank ..	1,043	..	1,043	613	..	491	3,047
20 Pottur tank ..	..	..	..	..	..	..	..
21 Pottur tank ..	..	..	..	..	..	..	..
22 Nagavalli river system ..	5,229	..	5,229	..	..	..	5,229
23 Nagavalli river system ..	2,509	2,256	253	146	..	871	1,270
24 Mopped reservoir ..	38,220	433	37,787	659	..	4,511	42,957
25 Kurnool-Quadrupah canal ..	..	..	..	..	..	..	..
26 Thippayapalem Project ..	..	..	..	..	..	..	..
Total ..	8,36,903	2,51,580	5,85,323	25,020	2,558	23,833	6,36,734
Grand total (of productive and unproductive works).	1,76,46,569	55,38,150	1,21,08,419	5,92,293	52,818	3,03,351	1,30,56,881

[Prepared by the Board of Revenue, B.P. No. 84, dated 30th September 1939.]

Systems.	Net receipts, direct and indirect.					Gross indirect receipts.				
	1936-37.					1937-38.				
	Average for five years ending 1936-37.	Actuals, 1937-38.	Revised estimates.	Actuals.	RS.	Actuals, 1937-38.	Revised estimates.	Actuals.	RS.	RS.
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)		
(i) Productive Works.										
1 Cauvery delta system ..	15,42,381	7,28,364	12,89,170	7,18,885		1,24,043	1,24,043	1,24,043		
2 Srirangapatnam ancient system ..	1,32,351	1,07,021	1,27,630	1,14,520		1,490	1,490	1,490		
3 Godavari delta system ..	40,31,418	43,18,171	42,92,283	42,18,029		2,30,403	2,30,403	2,30,403		
4 Mahanadi ancient system ..	21,92,939	18,18,756	18,75,650	9,840		196	196	196		
5 Tedapalle channel ..	41,637	30,402	32,759	40,188		2,929	2,929	2,929		
6 Kallangarayan channel ..	31,122	28,957	26,381	16,523		483	483	483		
7 Vridhachalam ancient system ..	39,735	28,957	26,381	16,523		339	339	339		
8 Cheonbambakkam tank ..	32,313	53,141	78,175	21,549		957	957	957		
9 Pennar river canals system ..	5,31,142	5,19,093	5,72,660	4,84,804		72,179	72,179	72,508		
10 Arakkankottai channel ..	13,395	53,951	15,648	15,080		428	428	428		
11 Tirukkoyilur ancient system ..	12,801	53,951	59,211	9,729		3,369	3,369	3,369		
12 Shattiyole ancient system ..	1,40,999	1,13,574	1,22,300	1,25,224		17,031	17,031	17,031		
13 Cheyyar ancient system ..	63,245	52,795	38,704	22,129		4,735	4,735	4,735		
14 Cumbum tank ..	7,668	61,531	53,290	6,064		461	461	461		
15 Polasey ancient system ..	55,100	6,33,535	7,51,170	24,622		5,488	5,488	5,488		
16 Periyar system ..	7,83,863	38,84,407	36,59,874	31,01,194		94,841	94,841	94,841		
17 Kistna delta system ..	42,00,525	10,075	10,733	10,470		1,89,665	1,89,665	1,89,665		
18 Nandiyar channel system ..	55,708	30,230	59,734	33,846		243	243	243		
19 Ghosecode minor rivers system ..	4,17,820	2,99,058	3,58,079	3,00,087		7,874	7,874	7,874		
20 Lower Coleroon ancient system ..	2,94,949	3,23,779	2,81,975	3,41,975		51,515	51,515	51,515		
21 Kistna West Bank Canal ..	99,360	83,309	83,282	83,739		87,205	87,205	87,205		
22 Willingdon reservoir ..	1,00,989	90,722	11,27,029	83,414		448	448	448		
23 Polavarum Island system ..	8,44,882	10,94,379	11,27,029	11,83,931		..	..	..		
24 Cauvery-Mettur Project ..	72,976	79,575	89,420	71,476		121	121	121		
25 Kattankulam ..						..	..	..		
(ii) Unproductive Works.										
1 {Karnool-Cuddapah canal ..	2,58,232	2,43,386	2,50,306	2,36,369		2,438	2,450	2,450		
2 {Chopad channel ..	33,696	36,669	34,433	37,139		564	564	564		
3 Barur tank ..	17,283	10,733	19,845	16,773		782	782	782		
4 {Vallur ancient system ..	9,784	1,792	1,025	7,085		1,074	1,074	1,074		
5 {Madras water-supply and irrigation system ..	13,050	10,452	670	12,219		462	462	462		
6 {Polasodai ancient system ..	50,968	40,989	42,613	14,580		86	86	86		

6 Palar ancient system ..	1,07,005	1,33,205	1,63,187	1,30,533	16,852	16,852	16,852	16,852
7 Maniyeru ancient system ..	43,655	38,371	42,951	39,162	62	62	62	62
8 Doodapad tank ..	962	1,317	1,064	1,736	10	10	10	10
9 Yerur tank ..	1,751	1,295	356	1,340	86	86	86	86
10 Seetlur system ..	3,589	2,921	3,851	1,456	26	26	26	26
11 Atmakur tank ..	1,747	1,552	1,776	1,528	..	..	..	..
12 Jangamabeswarapuram tank ..	390	316	342	342	..	..	..	..
13 Anamasamudram-Bisaperu tank ..	100	8	3,569	3,540	1	1	1	1
14 Halipuram tank ..	2,538	2,883	2,727	3,226	70	70	70	70
15 Ponnalur tank ..	4,491	4,170	3,610	3,537	..	..	..	..
16 Markapur tank ..	6,195	6,527	6,329	6,329	1	1	1	1
17 Nagavalli river system ..	86,583	75,754	88,576	76,308	21,503	21,503	21,503	21,503
18 Venkatesapuram tank ..	1,165	781	826	1,247	38	38	38	38
19 Bhavanasi tank ..	4,367	3,109	4,394	4,894	1	1	1	1
20 Yellanur tank ..	2,995	..	2,411	2,919	1,104	1,104	1,104	1,104
21 Pajjapatti reservoir ..	4,449	4,071	4,180	4,968	..	..	..	..
22 Siddhapur tank ..	1,755	2,325	2,452	1,250	1,017	1,017	1,017	1,017
23 Nagavaram ancient and supply channel ..	29,126	39,913	34,716	41,035	5,170	5,170	5,170	5,170
24 Mopad reservoir ..	..	161	190	..	..	..	..	..
25 Kanayampalayam ancient ..	..	..	..	5,446	..	..	..	..
26 Tippayapalem Project ..	..	..	..	..	..	..	..	..

[Prepared by the Board of Revenue, B.P. No. 84, dated 30th September 1939.]



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APPENDIX III.
Statement showing the extent irrigated and the revenue derived under "Minor Works"
for fasli 1348 (1938-39).

Districts.	Area irrigated and charged and area irrigated free of charge.				Total land and irrigation revenue.	Share due to irrigation.	Deduct remissions and deductions.	Net revenue due to irrigation.
	First crop.		Second crop.					
	(1)	(2)	(3)	(4)				
	ACS.	ACS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS IN CHARGE OF THE REVENUE DEPARTMENT.								
Vizagapatam	..	63,583	11,177	2,09,769	1,44,729	44,256	1,00,473	
East Godavari	..	65,324	4,136	2,54,117	1,94,071	45,307	1,48,764	
West Godavari	..	24,344	651	82,601	70,908	15,933	54,975	
Kistna	..	9,370	580	62,865	57,368	9,638	47,730	
Guntur	..	21,649	748	1,19,552	89,265	16,924	72,341	
Nellore	..	54,867	1,363	2,78,932	2,29,490	1,17,349	1,12,141	
Cuddapah	..	64,316	12,477	2,93,666	2,47,166	61,848	1,85,318	
Anantapur	..	110,549	42,032	4,87,515	4,30,532	72,465	3,58,067	
Bellary	..	20,757	3,959	89,035	78,739	19,005	59,734	
Kurnool	..	30,091	2,479	1,11,822	94,641	20,010	74,631	
Chittoor	..	90,300	24,784	4,98,180	3,98,461	1,66,431	2,32,030	
Chingleput	..	156,652	15,677	5,86,285	4,07,235	3,62,345	44,890	
North Arcot	..	157,654	46,079	9,91,800	7,08,099	2,59,681	4,48,418	
South Arcot	..	154,036	31,514	9,43,017	6,64,321	4,45,750	2,18,571	
Tanjore	..	30,734	1,378	89,459	66,824	37,276	29,348	
Trichinopoly	..	54,937	17,567	3,02,201	2,26,297	63,082	1,63,215	
Madura	..	67,308	9,546	3,61,435	2,91,260	1,78,652	1,12,608	
Ramanad	..	13,777	1,745	95,160	77,914	62,391	15,523	
Tinnevelly	..	83,724	34,714	4,66,515	3,95,853	1,34,870	2,60,983	
Coimbatore	..	21,055	4,973	1,31,601	1,08,894	36,542	72,352	
Salem	..	73,993	24,343	4,57,092	3,10,921	97,711	2,13,210	
Total of Minor works— Revenue Department.		1,369,020	291,922	69,12,619	52,92,788	22,67,466	30,25,322	

WORKS IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.

Vizagapatam	60,693	10,011	2,92,213	1,97,385	83,729	1,13,656
East Godavari	27,947	1,669	1,27,221	97,465	26,928	70,537
West Godavari	20,906	1,029	83,506	70,630	22,384	48,246
Kistna	4,646	183	29,161	27,061	3,098	23,963
Guntur	4,497	31	24,493	18,776	3,299	15,477
Nellore	71,852	872	4,26,701	3,49,032	1,96,283	1,52,749
Cuddapah	37,732	7,343	1,88,599	1,59,784	35,756	1,24,028
Anantapur	54,206	26,390	3,12,184	2,75,696	40,395	2,35,301
Bellary	31,023	4,287	2,30,299	2,03,211	38,218	1,64,993
Kurnool	17,729	2,516	84,671	72,184	8,908	63,276
Chittoor	11,025	2,533	69,819	55,745	25,439	30,306
Chingleput	184,290	24,455	7,80,428	5,44,537	4,17,274	1,27,263
North Arcot	57,649	13,474	3,85,648	2,75,446	1,23,244	1,52,202
South Arcot	109,015	21,909	7,46,946	5,27,323	3,53,233	1,74,090
Tanjore	12,740	930	42,723	31,663	19,081	12,582
Trichinopoly	61,098	31,100	4,37,785	3,29,110	70,530	2,58,580
Madura	51,333	15,228	3,61,397	2,91,725	96,438	1,95,287
Rannad	9,785	1,009	99,573	81,045	78,189	2,853
Tinnevelly	89,067	60,420	9,47,761	7,93,852	1,55,255	6,38,597
Chumbatore	45,205	14,328	3,19,351	2,61,974	73,683	1,88,291
Salem	29,138	10,465	2,22,530	1,50,487	53,507	96,980
Total of Minor works— Public Works Depart- ment	991,576	250,182	62,13,009	48,14,131	19,24,871	28,89,260
Grand total of Minor works	2,360,596	542,104	1,31,25,628	1,01,06,919	41,92,337	59,14,582

APPENDIX IV.

Statement showing the number of wells used for irrigation in fasli 1348—Parts I and II.

Serial number and name of district.	Part I.					Part II.						
	Wells which lie in the wet ayacuts of recognized sources of irrigation.					Wells which have independent ayacuts of their own.						
	Wells in actual use.			Number of wells in working order but not used.	Number of abandoned wells.	Total number of wells (columns (2) + (4) + (5)).	Wells in actual use.			Number of wells in working order but not used.	Number of abandoned wells.	Total number of wells (columns (7) + (9) + (10)).
	Number.	Area irrigated.	(3)				(2)	(3)	(7)				(8)	(9)	(10)	(11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
1 Visagapatam ..	3,267	4,343	577	625	4,469	505	333	50	8	563		
2 East Godavari ..	17	115	2	2	21	35	167	..	1	36		
3 West Godavari ..	1	32	..	..	1	785	1,017	..	..	786		
4 Krishna ..	1,130	2,727	290	104	1,524	809	3,539	75	..	884		
5 Gunur ..	1,942	4,652	431	524	2,897	7,190	29,211	1,086	1,346	7,593		
6 Nellore ..	6,806	9,893	2,251	1,151	10,308	22,013	84,746	1,916	1,346	9,432		
7 Cuddapah ..	7,868	11,985	2,007	1,311	11,186	18,876	61,503	1,917	3,308	23,881		
8 Anantapur ..	843	2,847	412	205	1,460	4,144	12,747	1,415	1,493	7,032		
9 Bellary ..	360	1,519	483	212	1,060	6,295	23,693	2,875	2,515	11,685		
10 Kurnool ..	18,905	26,188	1,838	2,139	22,992	10,416	14,650	637	993	12,076		
11 Chingleput ..	19,740	29,900	3,542	4,231	27,513	9,869	19,560	836	8,254	13,809		
12 Chittoor ..	52,881	78,378	3,913	5,242	61,536	66,592	81,974	5,815	5,759	78,166		
13 North Arcot ..	21,931	42,620	9,787	2,095	34,413	..	..	..	..	..		
14 South Arcot ..	11,112	13,627	538	395	12,043	50,543	75,563	709	3,537	54,839		
15 Tanjore ..	9,674	16,522	1,318	1,140	12,132	37,339	102,345	1,502	2,930	42,271		
16 Trichinopoly ..	4,108	12,012	214	200	4,523	19,378	41,711	1,128	1,983	22,489		
17 Madras ..	11,410	23,166	3,400	600	15,410	26,452	45,237	2,020	1,856	30,328		
18 Ramanned ..	2,880	13,017	817	260	3,957	86,336	320,200	6,128	8,293	100,757		
19 Tinnevely ..	24,618	51,066	2,831	2,651	27,100	75,237	118,668	3,334	6,119	84,710		
20 Coimbatore ..	..	..	..	..	..	..	..	..	..	..		
21 Salem ..	..	..	..	..	..	..	..	..	..	..		
Total ..	195,994	338,609	34,654	23,707	254,865	449,195	1,049,139	32,291	48,094	529,580		

REVIEW OF THE ADMINISTRATIVE ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS OF THE MADRAS PRESIDENCY, FOR THE YEAR 1938-39,

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 being 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 at the end of ten years from the date of the closing of the construction estimate appears likely to pay the annual interest charges on the capital invested (including direct and indirect charges and all arrears of simple interest) calculated at 4 per cent for works sanctioned before the 1st April 1919, at 5 per cent for those sanctioned between 1st April 1919 and 1st August 1921, at 6 per cent for those sanctioned between 1st August 1921 and 31st March 1937 and at 4 per cent for those sanctioned on or after 1st April 1937. If a work is not expected to yield such a return, it is classed as unproductive.

2. The following table summarizes the results of irrigation, etc., works during the year 1938-39, in comparison with those of the previous year, 1937-38 :—

	(1)	Total invested (direct and indirect and all arrears of simple interest) to end of		Gross receipts (direct and indirect) during 1937-38.
		1937-38. (2)	1938-39. (3)	
A. Irrigation works—		RS.	RS.	RS.
1 Productive	..	18,15,07,130	18,46,29,570	1,42,75,655
2 Unproductive	..	9,01,68,710	9,15,56,955	8,58,770
B. Navigation, etc., works—				
2 Unproductive	..	2,28,67,352	3,28,10,392	1,06,251
		Gross receipts (direct and indirect) during 1937-38. (2)	Working expenses (direct and indirect) during 1937-38. (3)	1938-39. (4)
A. Irrigation works—		RS.	RS.	RS.
1 Productive	..	1,39,03,698	44,42,857	40,12,331
2 Unproductive	..	7,04,499	3,87,965	3,56,726
B. Navigation, etc., works—				
2 Unproductive	..	1,08,040	2,59,034	1,56,368
		Net revenue during 1937-38. (2)	Percentage on capital invested during 1937-38. (3)	1938-39. (4)
A. Irrigation works—		RS.	RS.	RS.
1 Productive	..	88,29,798	92,91,357	5.49
2 Unproductive	..	4,65,805	3,47,773	0.52
B. Navigation, etc., works—				
2 Unproductive	..	1,82,722	48,228	0.47
				0.15

A. IRRIGATION WORKS.

I. Productive.

3. The number of productive works remained the same as last year, i.e., 26; of which items 1 to 25 of Account No. I (General Abstract) have been in operation. The Construction estimate for item 25 (Cauvery-Mettur Project) was closed on 30th September 1934 but the completion report is yet under sanction. The Kattalai Scheme (item 26) is still in progress.

4. During the year under review, there was a net decrease in revenue to the extent of 9.72 lakhs (i.e., a decrease of 10.65 lakhs on 15 systems and an increase of .93 lakh in the case of 5 systems) as compared with the revenue of the last year. The decrease was mainly in Godavari delta (1.36 lakhs), Mehamattur (.09 lakh), Thadapalli (10 lakh), Kalingarayan (.05 lakh), Vriddhachalam (.08 lakh), Chembrambakkam (.07 lakh), Pennar River Canals (.37 lakh), Tirukkoyilur (.46 lakh), Cheyyar (.32 lakh), Poiney (.38 lakh), Periyar (.05 lakh), Kistna delta (7.10 lakhs), Chicacole minor rivers (.05 lakh), Polavaram (.08 lakh) and Kattalai (.09 lakh) while the increase was under Cauvery (.14 lakh), Srivaikuntam (.07 lakh), Satiatope (.16 lakh), Kistna East Bank Canal (.14 lakh) and Cauvery-Mettur Project (.42 lakh). The largest decrease was in respect of the Kistna delta, i.e., 7.10 lakhs, and is reported to be due to the cyclone and heavy rains in November 1938 which caused much damage to standing crops necessitating the grant of heavy remissions. The fall in revenue in other cases is attributed to the almost total failure of the north-east monsoon resulting in a general decrease of second crop cultivation and consequent seasonal remissions on a large scale.

5. As compared with the previous year the working expenses of the year under review fell by 4.31 lakhs and this is made up of a decrease of 6.01 lakhs in some systems and an increase of 1.70 lakhs in others.

The decrease occurred chiefly in Godavari (2.66 lakhs), Thadapalli (.14 lakh), Kalingarayan (.32 lakh), Marudur (.16 lakh), Pennar River Canals (.10 lakh), Periyar (.12 lakh), Kistna Delta (1.32 lakhs), Lower Coleroon (.43 lakh) and Cauvery-Mettur (.76 lakh) and the reasons therefor are mentioned below:—

(a) *Godavari Delta*.—Due to the adjustment of the cost of some old bridge shutters from "Capital" to "Revenue" during 1937-38, the working expenses were greater in 1937-38 as compared with those for 1938-39.

(b) *Thadapalli*.—Due to the completion of certain works in 1937-38, there was less expenditure in 1938-39.

(c) *Kalingarayan*.—The work of providing stem shutters to the channel was in good progress in 1937-38, while it was in a closing stage in 1938-39.

(d) *Marudur*.—The decrease in 1938-39 was due to the completion in 1937-38 of the work of extending the left flood bank of the Thambraparni river from the junction of the Kaliavar tank bund to meet the Ottaipidaram road.

(e) *Pennar River Canals*.—The large expenditure in 1937-38 was due to repairs necessitated by floods.

(f) *Periyar*.—Absence of special repair works and delay in land acquisition for certain works during the year accounted for the decrease in 1938-39.

(g) *Kistna Delta*.—The decrease in 1938-39 was due to closure works in the Kistna Eastern Division not having been carried out fully as originally programmed, owing to early rains and to keeping several channels open for longer periods during the year. The execution of a smaller number of works during 1938-39 also contributed to the decrease.

(h) *Lower Coleroon*.—The work of "Dumping brick blocks in rear of North branch at Lower anicut opposite to vents 2 to 4" having been completed during 1937-38 there was less expenditure during 1938-39. Also the estimate for the work "Improvements to the Vadavar head at Lower anicut" was under correspondence necessitating the surrender during the year 1938-39 of the grant reserved for this work.

(i) *Cauvery-Mettur*.—The decrease during 1938-39 was due to the write back of the proportionate share of the working expenses (for the period from 1933-34 to 1937-38) on the old Vadavar from this project to the Cauvery Delta System.

The increase of 1.70 lakhs referred to above was noticed in the Cauvery, Vriddhachalam, Tirukkoyilur, Satiatope, Cheyyar, Poiney, Chicacole minor rivers, Kistna East Bank Canal extension scheme, and Toludur and is attributable to the following causes:—

(a) *Cauvery Delta* (.32 lakh).—Execution of a larger number of urgent works (including remodelling of 'A' class channels) and debit of the proportionate share of the working expenses on the old Vadavar (by transfer from the Cauvery-Mettur Project) during the year.

(b) *Vriddhachalam* (.10 lakh).—Execution of extensive repairs to the anicut channel and tanks damaged by floods and the construction of a regulator at head of Kavanur-Devangudi branch channel during the year.

(c) *Satiatope* (.42 lakh).—Carrying out during the year of urgent special repairs to Satiatope anicut.

(d) *Tirukkoyilur* (.19 lakh), *Cheyyar* (.25 lakh), *Poiney* (.12 lakh) and *Chicacole minor rivers* (.09 lakh).—Execution during the year of many repair works necessitated by floods.

(e) *Kistna East Bank Canal extension scheme* (.08 lakh).—The work of strengthening the banks of branch channels in Chellapalle section and immediate repairs to the left flood bank having been carried out during the year.

(f) *Toludur* (.13 lakh).—Execution of repairs to flood damages at the rear apron of Toludur regulator and the adjustment of cost of land acquisition for "Improvements to Palavar drain" during the year.

6. The systems bearing Nos. 1 to 23 in Account No. 1 (General Abstract) have been in operation for over thirteen years, since the dates of the closure of the relative construction estimates. Of these, items 1, 3, 5, 9, 10, 13, 17 to 19, 21 and 22 satisfy the test

of productivity referred to in paragraph 1 ante; items 2, 4, 6 to 8, 11, 12, 14 to 16 and 20 have failed to do so during a portion of the triennium ending with 1938-39 but their retention under the productive category is justified with reference to rule 3 III of statement A of Appendix 4 to the Madras Public Works Account Code. As regards item 23 which has not yielded the required return during the triennium ending with 1938-39, the question of its continued inclusion in the productive class is under reference to Government.

II. Unproductive.

7. There were 28 works of this class in the Presidency as in the preceding year.

8. A decrease in revenue to the extent of 1.49 lakhs as compared with the revenue of the previous year was noticed during the year. Perceptible decreases occurred in the Kurnool-Cuddapah Canal (.09 lakh), Vallur (.09 lakh), Madras water works (.39 lakh), Pelandorai (.27 lakh), Palar (.66 lakh) and Anamasamudram-Beraperu (.04 lakh) and were in most cases stated to be due to the failure of rains and consequential grant of large scale remissions. The Thippayapalem project (the construction estimate of which is still in progress) yielded revenue to the extent of .05 lakh for the first time during the year.

9. There was a slight fall of .31 lakh in the working expenses as compared with the last year. This decrease is the net result of an increase under Yerur (.05 lakh) and decreases under Muniyeru (.09 lakh), Nagavalli (.21 lakh) and Basavannah (.06 lakh). The increase under Yerur is stated to be due to the execution during the year, of special repairs with a view to bring the tank-bund to a standard while the decreases in the three cases (viz., Muniyeru, Nagavalli and Basavannah) are reported to be due to (1) execution, during 1937-38, of the work—"Reconstructing the damaged vent of the undertunnel of the Muniyeru Channel" and the absence of flood repairs during 1938-39, (2) absence, during the year, of extensive special repairs to the Irrigation Channels and (3) restriction of silt clearance in the channels to bare minimum during the year.

10. There are no systems in this class to be transferred to the productive class.

B. NAVIGATION, ETC., WORKS.

11. There were two works of this class in the Presidency (as in the last year) and both of them have been classed as "unproductive." There was a noticeable decrease of 1.03 lakhs in the working expenses of the Buckingham Canal as compared with the previous year. This decrease is reported to be due to the successful working of the Pulicat and Ennore locks, high water level in the canal, and restriction of silt clearance to the minimum during the year.

The variation in revenue as compared with that of the last year is not appreciable.

V. S. SUNDARAM,
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 1938-39.

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

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 1938-39.

Name of project.	ESTIMATED COST OF CONSTRUCTION.			Date of closure of construction estimate or in the case of works under construction date of sanction.	CAPITAL OUTLAY INCLUSIVE OF INDIRECT CHARGES DURING 1938-39		
	Direct charges.	Indirect charges.	Total.		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 ..	80,35,966	2,68,875	83,04,841	31st March 1889.	79,618	565	80,183
2 Srivaikuntam anicut system.	16,67,459	1,07,604	17,75,063	Do.	..	..	..
3 Godavari delta system ..	1,70,40,400	20,77,025	1,91,17,425	31st March 1890.	95,090	767	95,857
4 Mahamattur anicut system.	85,091	2,093	87,184	March 1891 ..	443	3	446
5 Thadapalli channel ..	1,66,383	11,063	1,77,446	1893 ..	..	..	..
6 Kalingarayan channel ..	1,73,980	4,506	1,80,486	1893 ..	..	..	..
7 Vriddhachalam anicut system.	1,04,144	4,060	1,08,204	31st March 1893.	..	..	..
8 Chembambakkam 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	60,39,744	10,17,860	70,57,604	31st March 1894.	34,075	255	34,330
11 Arankota 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.	..	..	..
13 Shattatope 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 ..	..	..	..

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.

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MADRAS PRESIDENCY.

17 Periyar system	1,04,64,627	3,71,027	1,08,35,654	31st March 1897.	..	..	..
18 Kistna delta system	2,12,92,213	12,61,713	2,25,53,926	31st March 1898.	4,25,100	22,852	4,47,952
19 Nandiyar channel system ..	68,231	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 Kistna East Bank Canal extension scheme.	57,25,232	1,07,766	58,32,998	31st October 1913.	65,720	517	66,237
23 Toludur reservoir project ..	23,93,100	2,54,291	26,47,391	31st October 1925.	13,518	535	14,053
24 Polavarani Island project ..	16,76,423	27,469	17,03,892	28th Feb. 1934 ..	1,512	77	1,589
25 Cauvery-Mettur project	6,67,70,000	11,30,000	6,79,00,000	15th June 1929 ..	1,21,600	1,207	1,22,807
26 Kattalai scheme	44,22,274	91,438	45,13,712	1st December 1926.	45,400	916	46,316
Total, A. Irrigation—(1) Productive	15,24,87,688	70,52,499	15,95,40,187		8,82,076	27,694	9,09,770
(2) Unproductive Works.							
1 Kurnool-Cuddapah canal	2,33,13,676	73,438	2,33,87,114	Not known	..	..	..
2 Barur tank	4,28,228	23,809	4,52,037	31st March 1891.	26	..	..
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 Polandorai anicut system	6,43,302	48,772	6,92,074	1893	..	..	..
6 Palur anicut system	23,74,462	1,17,505	24,91,967	31st March 1896.	15,162	118	15,280
7 Muniyeru system	5,79,619	29,815	6,09,434	1901-02	971	7	978
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 Annakur tank	1,11,959	13,444	1,25,403	31st August 1907.	..	..	..
12 Jangamaheswarapuram tank.	61,253	10,411	71,664	31st March 1908.	..	..	..
13 Anamasamudram-Bereperu 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 Ponnatur 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	17,19,849	46,595	17,66,444	31st December 1913.	4,749	34	4,783
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.	..	..	..

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 1933-39—*cont.*

Name of project.	ESTIMATED COST OF CONSTRUCTION.			CAPITAL OUTLAY INCLUSIVE OF INDIRECT CHARGES DURING 1938-39.		
	Date of closure of construction estimate or in the case of works under construction date of sanction.		Total.	Direct charges.		Indirect charges.
	(1)	(2)		(6)	(7)	(8)
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT— <i>cont.</i>						
<i>A. Irrigation Works—cont.</i>						
(2) Unproductive Works— <i>cont.</i>						
20 Yellanur tank	2,39,192	30,515	2,69,707	..	..	..
21 Panjapatni reservoir ..	3,27,781	11,495	3,39,276	..	..	..
22 Siddapur tank	7,91,038	13,448	8,04,486	..	..	..
23 Nagavaram anicut and supply channel.	1,07,295	2,595	1,09,890	..	..	..
24 Mopad reservoir system ..	21,94,146	96,429	22,90,575	..	..	..
25 Kanniyampalayam anicut ..	1,07,221	3,853	1,11,074	..	..	..
26 Thippayapalem project ..	6,04,548	22,476	6,27,024	4,111	25	4,136
27 Besavannah channel.. ..	5,85,523	6,577	5,92,100	3,736	23	3,759
28 Duvvaleru project	1,50,620	1,455	1,52,075	7,988	49	8,037
Total, A. Irrigation—(2) Unproductive.	3,79,71,139	9,18,346	3,88,89,485	36,743	256	36,999
Total, A. (Irrigation Works) ..	19,04,58,827	79,70,845	19,84,29,672	9,18,819	27,950	9,46,769

B. Navigation, Embankment and Drainage Works.

(2) Unproductive.

1 Vedaranniyam canal.. ..	1,32,699	3,733	1,36,432	..	..	..
2 Buckingham canal	85,94,545	4,89,482	90,84,027	2,016	18	2,034
Total, (2) Unproductive Works.	87,27,244	4,93,215	92,20,459	2,016	18	2,034
Total, B. Navigation, etc., Works.	87,27,244	4,93,215	92,20,459	2,016	18	2,034
Total, Construction of Irrigation, etc., Works.	19,91,86,071	84,64,060	20,76,50,131	9,20,835	27,968	9,48,803

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 1938-39—*cont.*

Name of project.	CAPITAL OUTLAY INCLUSIVE OF INDIRECT CHARGES TO END OF 1938-39.			Accumulat- ed 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 1938-39.					WORKING EXPENSES AND MAINTENANCE DURING 1938-39 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.	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.	RS.	
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—cont.													
<i>A. Irrigation Works.</i>													
(1) Productive Works.													
1 Cauvery delta sys- tem.	79,85,335	2,68,402	82,53,737	..	82,53,737	11,63,577	35,435	11,99,012	3,28,261	2,007	3,30,268		
2 Srivaikuntam ancient system.	16,67,459	1,07,604	17,75,063	..	17,75,063	1,27,294	1,490	1,28,784	82,249	543	82,792		
3 Godavari delta sys- tem.	1,68,96,778	20,70,006	1,89,66,784	..	1,89,66,784	44,16,449	2,30,403	46,46,852	12,72,318	7,098	12,79,416		
4 Mahanattur ancient system.	85,091	2,093	87,184	..	87,184	10,724	196	10,920	18,894	127	19,021		
5 Thevaralli channel.	1,66,383	11,063	1,77,446	..	1,77,446	40,822	2,929	43,751	9,088	48	9,136		

PUBLIC WORKS DEPARTMENT.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.											
6 Kalingarayan chan- nel.	1,75,980	4,506	1,80,486	..	1,80,486	27,895	483	28,378	15,183	103	15,286
7 Vridhachalam ani- cuted system.	1,04,144	4,060	1,08,204	..	1,08,204	17,436	339	17,775	27,884	• 237	28,121
8 Chembambakkam tank.	6,51,348	1,12,795	7,64,143	..	7,64,143	21,855	957	22,812	3,441	18	3,459
9 Marudur anicut system.	58,721	1,401	60,122	..	60,122	63,765	279	64,044	18,391	109	18,500
10 Pennar river canals system.	59,52,877	10,16,156	69,69,033	..	69,69,033	4,39,232	72,508	5,11,740	1,24,268	680	1,24,948
11 Arankota channel. system.	1,40,769	3,676	1,44,445	..	1,44,445	15,757	428	16,185	5,197	32	5,229
12 Tirukkoyilur anicut system.	3,89,189	10,001	3,99,190	..	3,99,190	7,730	3,369	11,099	73,614	508	74,122
13 Shabatope anicut system.	10,29,886	59,675	10,89,561	..	10,89,561	1,18,648	17,031	1,35,679	85,114	531	85,645
14 Cheyyar anicut sys- tem.	5,24,798	15,201	5,39,999	..	5,39,999	19,752	4,735	24,487	55,614	417	56,031
15 Cumbum tank ..	83,985	2,388	86,373	..	86,373	5,922	461	6,383	4,023	22	4,045
16 Poinsey anicut sys- tem.	2,95,106	8,812	3,03,918	..	3,03,918	20,706	5,488	26,194	47,338	352	47,690
17 Periyar system ..	1,04,64,627	3,71,027	1,08,35,654	..	1,08,35,654	5,71,737	94,841	6,66,578	1,71,198	1,047	1,72,245
18 Kistna delta system.	2,02,63,417	12,10,332	2,16,03,749	..	2,16,03,749	33,48,439	1,89,665	35,38,104	9,27,598	4,934	9,32,532
19 Nandiyar channel system.	63,231	2,484	65,715	..	65,715	11,207	243	11,450	3,781	21	3,802
20 Chicacole minor rivers system.	2,78,196	11,030	2,89,226	..	2,89,226	27,839	7,874	35,713	45,862	304	46,166
21 Lower Coleroon anicut system.	29,13,423	88,246	30,01,669	..	30,01,669	2,68,852	51,515	3,20,367	1,41,392	828	1,42,220
22 Kistna East Bank canal extension scheme.	55,90,144	1,05,579	56,95,723	..	57,01,548	2,72,836	87,205	3,60,041	66,816	355	67,171
23 Toludur reservoir project.	23,70,475	2,51,753	26,22,228	..	40,30,520	90,159	448	90,607	69,621	464	70,085
24 Polavaram Island project.	16,69,109	27,466	16,96,575	..	17,35,526	88,033	..	88,033	25,180	138	25,318
25 Cauvery-Mettur project.	6,48,93,488	10,47,544	6,59,41,032	..	9,21,05,724	12,20,107	..	12,20,107	3,19,683	2,141	3,21,824
26 Kattibai scheme ..	39,17,946	96,789	40,14,735	..	54,40,607	78,472	121	78,593	46,319	440	46,759
Total A. Irrigation— (1) Productive.	14,86,61,905	69,10,089	15,55,71,994	..	18,46,29,570	1,24,95,245	8,08,443	1,33,03,688	39,88,827	22,504	40,12,331

MADRAS PRESIDENCY.

**CAPITAL OUTLAY INCLUSIVE OF
INDIRECT CHARGES TO END
OF 1938-39.**

Name of project.	CAPITAL OUTLAY INCLUSIVE OF INDIRECT CHARGES TO END OF 1938-39.			Accumulat- ed 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 1938-39.			WORKING EXPENSES AND MAINTENANCE DURING 1938-39 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											
1 Kurnool-Cuddapah canal.	2,33,13,676	73,438	2,33,87,114	4,13,85,803	6,52,72,917	2,89,505	3,004	2,92,509	1,33,077	665	1,33,742
2 Barur tank ..	4,28,228	23,809	4,52,037	4,38,815	8,90,852	18,560	782	19,342	15,634	112	15,746
3 Vallur aicut ..	74,366	1,916	76,282	38,610	1,14,892	—	1,074	7,297	3,393	32	3,395
4 Madras Water-sup- ply and Irrigation system.	16,28,864	2,40,054	18,68,918	28,28,059	46,96,977	39,461	462	39,923	13,417	123	13,540
5 Palendurai aicut ..	6,43,302	48,772	6,92,074	4,48,005	11,40,079	16,281	86	16,367	19,854	126	19,980
6 Palur aicut system.	23,63,664	1,17,422	24,81,086	5,40,361	30,21,447	1,22,221	16,852	1,39,073	89,609	609	87,218
7 Munjyeru system ..	5,79,336	29,809	6,09,145	2,79,546	8,88,691	42,089	62	42,151	12,221	67	12,288

A. Irrigation Works—
cont.

2) Unproductive Works

Kurnool-Cuddapah canal.	2,33,13,676	73,438	2,33,87,114	4,18,85,808	6,52,72,917	2,89,505	3,004	2,92,509	1,33,077	665	1,33,742
Barur tank ..	4,28,228	23,809	4,52,037	4,38,815	8,90,852	18,560	782	19,342	15,634	112	15,746
Valur ancient ..	74,366	1,916	76,282	38,610	1,14,892	—	1,074	—	3,393	32	3,395
Madras Water-supply and Irrigation system.	16,28,864	2,40,054	18,68,918	28,28,059	46,96,977	39,461	462	39,923	13,417	123	13,540
Palandurai ancient ..	6,43,302	48,772	6,92,074	4,48,005	11,40,079	16,281	86	16,367	19,854	126	19,980
Palar ancient system.	23,63,664	1,17,422	24,81,086	5,40,361	30,21,447	1,22,221	16,852	1,39,073	86,609	609	87,218
Maniyeru system ..	5,79,336	29,809	6,09,145	2,79,546	8,88,691	42,089	62	42,151	12,221	67	12,288

8	Dondaped tank ..	1,24,786	15,218	1,40,004	1,87,762	3,27,766	1,817	10	1,827	267	268
9	Yerur tank ..	61,741	1,612	63,353	47,751	1,11,104	—	86	1,411	6,327	6,374
10	Sagileru system ..	4,47,108	17,619	4,64,727	7,28,198	11,92,925	1,558	26	1,584	4,080	4,104
11	Amsukur tank ..	1,11,959	13,444	1,25,403	1,01,982	2,27,385	1,608	..	1,608	1,368	1,377
12	Jangamabeswara- puram tank.	61,253	10,411	71,664	64,472	1,36,136	360	..	360	1,023	1,030
13	Ananasa mudram- Bereperu tank.	71,687	1,886	73,573	81,522	1,55,095	—	1	3,726	—	210
14	Hajipuram tank ..	2,78,774	33,109	3,11,883	2,57,418	5,69,301	3,325	70	3,395	686	689
15	Ponnalur tank ..	1,92,975	25,674	2,18,649	2,43,324	4,61,973	3,723	..	3,723	1,631	1,641
16	Markapur tank ..	1,24,481	4,859	1,29,340	1,03,533	2,32,873	6,608	1	5,609	4,679	4,705
17	Nagavalli river sys- tem.	17,20,265	44,368	17,64,633	4,21,936	21,86,569	58,943	21,566	80,509	22,881	23,007
18	Venkatesapuram tank.	3,72,250	12,671	3,84,921	3,50,308	7,35,229	1,274	38	1,312	745	749
19	Bhavanasi tank ..	2,54,395	11,096	2,65,491	2,21,851	4,87,342	5,159	..	5,159	1,694	1,704
20	Yellanur tank ..	2,39,192	30,515	2,69,707	1,87,468	4,57,175	1,943	1,104	3,047	2,734	2,750
21	Panjapatni reser- voir.	3,27,781	11,495	3,39,276	2,86,903	6,26,179	..	..	..	..	..
22	Siddapur tank ..	7,91,038	13,448	8,04,486	6,79,323	14,84,309	5,229	..	5,229	1,551	1,558
23	Nagavaram anicut and supply chan- nel.	1,07,295	2,595	1,09,890	69,658	1,79,548	285	1,017	1,302	698	702
24	Mopad reservoir system.	21,94,146	96,429	22,90,575	17,78,034	40,68,609	37,930	5,170	43,100	9,554	9,607
25	Kanniyampalayam anicut.	1,07,221	3,853	1,11,074	1,12,941	2,24,015	4,000	..	4,000	1,314	1,324
26	Thippayapalem project.	5,67,883	11,968	5,79,871	1,23,121	7,02,992	5,733	..	5,733	287	287
27	Besavannah chan- nel.	5,83,202	6,578	5,89,780	3,63,387	9,53,167	71	..	71	9,095	9,151
28	Duvvaleru project.	10,971	69	11,040	368	11,408	..	..	..	..	..
Total, A. Irrigation—		3,77,81,839	9,04,157	3,86,85,996	5,28,70,959	9,15,56,955	6,53,088	51,411	7,04,499	3,54,579	3,56,726
(2) Unproductive.											
Total, A. Irrigation Works.		18,64,43,744	78,14,246	19,42,57,990	8,19,28,586	27,61,86,525	1,31,48,333	8,59,854	1,40,08,187	43,43,406	43,69,057

Nc. 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 1938-39—*cont.*

Name of project.	CAPITAL OUTLAY INCLUSIVE OF INDIRECT CHARGES TO END OF 1938-39.			GROSS RECEIPTS DURING THE YEAR 1938-39.			WORKING EXPENSES AND MAINTENANCE DURING 1938-39 INCLUSIVE OF INDIRECT CHARGES.		
	INDIRECT CHARGES.		Total.	Direct receipts.		Total.	Direct charges.		Total.
	Direct charges.	Indirect charges.		of simple interest to end of the year.	of the [column (11) + (12)].		of land revenue due to works, etc.	Indirect charges.	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—<i>cont.</i>									
B. Navigation, Embankment and Drainage Works.									
(2) Unproductive.									
1 Vedaranniam canal.	1,32,699	3,733	1,36,432	7,45,777	8,82,209	726	..	726	8,174
2 Buckingham canal.	85,94,545	4,89,482	90,84,027	2,28,44,156	3,19,28,183	1,07,314	..	1,07,314	1,46,882
Total, (2) Unproductive Works.	87,27,244	4,93,215	92,20,459	2,35,89,933	3,28,10,392	1,08,040	..	1,08,040	1,55,056
Total, B. Navigation, etc., Works.	87,27,244	4,93,215	92,20,459	2,35,89,933	3,28,10,392	1,08,040	..	1,08,040	1,55,056
Total, Construction of Irrigation, etc., Works.	19,51,70,988	83,07,461	20,34,78,449	10,55,18,468	30,89,96,917	1,32,56,373	8,59,854	1,41,16,227	44,98,462
									26,963
									45,25,425

Name of project.	NET REVENUE.		PERCENTAGE ON CAPITAL OUTLAY [COLUMN (11)].		Simple interest during 1938-39.	Net gain.		Net loss.	PERCENTAGE OF NET REV. INCOME [COLUMNS (20) AND (21) ON CAPITAL INVESTED COLUMN (13)].			Prescribed rate of interest as test of productivity.											
	Surplus (+).	Deficit (-).	Gain.	Loss.		During 1936-37.	During 1937-38.		During 1938-39.														
										(20)	(21)		(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
	RS.	RS.			RS	RS.	RS.	RS.															
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—cont.																							
A. Irrigation Works.																							
(1) Productive Works.																							
1 Cauvery delta system ..	8,68,744	..	10.53	..	3,57,339	5,11,405	..	..	14.17	10.95	10.53	..	..	..	..	..	..	..	..	..	..	..	..
2 Srivaikuntam ancient system.	45,992	..	2.59	..	75,036	..	..	29,044	4.16	2.42	2.59	..	..	..	..	..	..	..	..	..	..	..	..
3 Godavari delta system ..	33,66,936	..	17.75	..	7,58,220	26,08,716	..	..	21.35	17.16	17.75	..	..	..	..	..	..	..	..	..	..	..	..
4 Mahanattur ancient system.	..	8,101	..	9.29	3,819	..	..	11,920	17.78	6.01	—	9.29	..	..	..	..	..	..	..	..	..	..	..
5 Thadapalli channel ..	34,615	..	19.51	..	7,487	27,128	..	..	26.73	17.03	19.51	..	..	..	..	..	..	..	..	..	..	..	..
6 Kalingarayan channel ..	13,092	..	7.25	..	7,919	5,173	..	..	12.85	7.55	7.25	..	..	..	..	..	..	..	..	..	..	..	..
7 Vriddhachalam ancient system.	..	10,346	..	9.56	4,686	..	..	15,032	22.37	7.78	—	9.56	..	..	..	..	..	..	..	..	..	..	..
8 Chembrambakkam tank.	19,353	..	2.53	..	29,311	..	..	9,958	4.37	3.40	2.53	..	..	..	..	..	..	..	..	..	..	..	..
9 Marudur ancient system ..	45,544	..	75.75	..	2,642	42,902	..	..	94.27	47.53	75.75	..	..	..	..	..	..	..	..	..	..	..	..
10 Penner river canals system.	3,86,792	..	5.55	..	2,67,015	1,19,777	..	..	6.99	5.98	5.55	..	..	..	..	..	..	..	..	..	..	..	..
11 Arankota channel ..	10,956	..	7.58	..	6,335	4,621	..	..	6.21	1.14	7.58	..	..	..	..	..	..	..	..	..	..	..	..

percent in the case of works sanctioned before 1st April 1919, 5 per cent for those sanctioned between 1st April 1919 and 1st August 1921, 6 per cent for those sanctioned between 1st August 1921 and 31st March 1937 and 4 per cent for those sanctioned on or after 1st April 1937.

4 per cent in the case of works sanctioned before 1st April 1919, 5 per cent for those sanctioned between 1st April 1919 and 1st August 1921, 6 per cent for those sanctioned between 1st August 1921 and 31st March 1937 and 4 per cent for those sanctioned on or after 1st April 1937.

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 1938-1939—*cont.*

Name of project.	NET REVENUE.		PERCENTAGE ON CAPITAL OUTLAY [COLUMN (11)].		Simple interest during 1938-39.	Net gain.	Net loss.	PERCENTAGE OF NET REV. INCOME [COLUMNS (20) AND (21) ON CAPITAL INVESTED COLUMN (13)].				Prescribed rate of interest as test of productivity.
	Surplus (+).	Deficit (-).	Gain.	Loss.				During 1936-37.	During 1937-38.	During 1938-39.		
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)		
ES.	ES.	ES.	ES.	ES.	ES.	ES.	ES.	ES.	ES.	ES.		
WORKS FOR WHICH BOTH CAPITAL AND REVENUE ACCOUNTS ARE KEPT— <i>cont.</i>												
A. Irrigation Works— <i>cont.</i>												
(1) Productive Works— <i>cont.</i>												
12 Tirukkoyilur anicut system.	..	63,023	..	15.79	17,514	..	80,537	12.56	0.38	15.79		
13 Shaktaspe anicut system.	50,034	..	4.59	..	46,345	3,689	..	12.07	7.02	4.59		
14 Cheyyar anicut system ..	..	31,544	..	5.84	23,616	..	55,160	6.46	4.64	5.84		
15 Chumbum tank ..	2,338	..	2.71	..	3,779	..	1,441	8.17	3.91	2.71		
16 Poiney anicut system ..	..	21,496	..	7.07	13,280	..	34,776	..	9.59	7.07		
17 Periyar system ..	4,94,333	..	4.56	..	4,70,908	23,425	..	6.18	4.49	4.56		
18 Kistna delta system ..	26,05,572	..	12.12	..	9,02,397	17,03,175	..	15.26	15.12	12.12		
19 Nandiyar channel system.	7,648	..	11.64	..	2,845	4,803	..	14.90	10.87	10.82		
20 Chioacole minor rivers system.	..	10,453	..	3.61	12,519	..	22,972	8.13	1.50	3.61		
21 Lower Coleroon anicut system.	1,78,147	..	5.93	..	1,31,104	47,043	..	10.80	4.46	5.93		

sanctioned between August 1921 and 31st March

sanctioned between 1st August 1921 and 31st March

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.

4 per cent in the case of works sanctioned before 1st April 1919, 5 per cent for those sanctioned between 1st April 1919 and 1st August 1921, 6 per cent for those sanctioned on or after 1st April 1921.

23	Kistna East Bank canal extension scheme.	2,92,870	..	5.14	..	2,49,644	43,226	..	10.65	5.09	5.14
23	Toludur reservoir project.	20,522	..	0.78	..	1,06,342	..	85,820	0.98	0.78	0.51
24	Polavarani Island project.	62,715	..	3.70	..	75,070	..	12,355	4.97	4.24	3.61
25	Cauvery-Mettur project.	8,98,283	..	1.36	..	29,17,443	..	20,19,160	0.82	0.87	0.98
26	Kartalaia scheme ..	31,834	..	0.79	..	1,75,198	..	1,43,364	1.20	0.80	0.58
Total, A. Irrigation—(1) Pro-ductive.		92,91,357	..	5.97	..	66,67,813	26,23,544	..	6.70	5.42	5.03

(2) Unproductive Works.												
1	Kurnool-Cuddapah canal.	1,58,767	..	0.68	..	10,49,115	..	8,90,348	0.36	0.27	0.24	
2	Barur tank ..	3,596	..	0.80	..	19,264	..	15,668	0.63	0.23	0.40	
3	Vallur anicut ..	..	10,692	..	14.92	3,346	..	14,038	1.26	0.80	0.33	
4	Madras Water-supply and Irrigation works.	26,383	..	1.41	..	73,299	..	46,916	0.82	1.43	0.56	
5	Pelandorai anicut system.	..	3,613	..	0.52	28,949	..	32,562	3.48	1.95	0.32	
6	Palur ..	51,855	..	2.09	..	1,06,005	..	54,150	0.35	4.03	1.72	
7	Muniyeru system ..	29,863	..	4.90	..	26,043	3,820	..	3.41	2.22	3.36	
8	Dondapad tank ..	1,559	..	1.11	..	5,615	..	4,056	0.41	0.27	0.48	
9	Yerur tank ..	..	7,785	..	12.29	2,778	..	10,563	2.72	2.21	7.01	
10	Sagileru system ..	..	2,520	..	0.54	20,120	..	22,640	0.20	0.16	0.21	
11	Atmakur tank ..	231	..	0.18	..	5,038	..	4,807	0.62	0.13	0.10	
12	Jangamaheswarapuram tank.	..	670	..	0.93	2,756	..	3,426	0.14	0.19	0.49	
13	Ananagasundram-Bera-peru tank.	..	3,516	..	4.78	3,226	..	6,742	0.41	0.02	2.27	
14	Hajipuram tank ..	2,706	..	0.87	..	12,545	..	9,839	0.48	0.40	0.48	
15	Ponnalur tank ..	2,082	..	0.95	..	8,684	..	6,602	0.38	0.16	0.45	
16	Markapur tank ..	904	..	0.70	..	5,602	..	4,698	1.32	1.72	0.39	
17	Nagavalli river system	57,502	..	3.26	..	77,286	..	19,784	2.59	1.62	2.63	
18	Ventataparam tank ..	563	..	0.16	..	16,751	..	16,188	0.04	0.04	0.08	
19	Bhavanasi tank ..	3,455	..	1.30	..	11,448	..	7,993	0.64	0.66	0.71	
20	Yellanur tank ..	297	..	0.11	..	10,764	..	10,467	0.57	0.51	0.06	
21	Panjepatti reservoir ..	..	..	..	..	14,750	..	14,750	0.03	0.20	0.25	
22	Siddapur tank ..	3,671	..	0.46	..	35,597	..	31,926	0.03	0.20	0.25	

Name of project.	NET REVENUE.		PERCENTAGE ON CAPITAL OUTLAY [COLUMN (11)].		Simple interest during 1938-39.	Net gain.	Net loss.	PERCENTAGE OF NET REVENUE [COLUMNS (20) AND (21) ON CAPITAL INVESTED COLUMN (13)].			Prescribed rate of interest as test of productivity.
	Surplus (+).	Deficit (-).	Gain.	Loss.				During 1936-37.	During 1937-38.	During 1938-39.	
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(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.											
23 Nagavaram ancient and supply channel.	600	..	0.55	..	4,828	..	4,228	-0.24	0.62	0.33	
24 Mopad reservoir system.	33,493	..	1.46	..	98,736	..	65,243	0.18	0.73	0.82	
25 Kanniyampalayam ancient.	2,676	..	2.41	..	4,825	..	2,149	1.76	1.50	1.19	
26 Thippayapalem project ..	5,446	..	0.94	..	25,198	..	19,752	..	..	0.77	
27 Beasavannah channel ..	..	9,080	..	1.54	26,151	..	35,231	-1.33	-1.63	-0.95	
28 Duvvaleru project ..	..	..	..	..	300	..	300	..	..	..	
Total, A.—Irrigation—(2) Unproductive.	3,47,773	..	0.90	..	16,99,019	..	13,51,246	0.47	0.52	0.38	
Total, A. Irrigation Works.	94,39,180	..	4.96	..	83,66,832	12,72,298	..	4.63	3.80	3.49	

***E. Navigation, Embankment
and Drainage Works.***

(2) Unproductive.

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.									
those sanctioned on or after 1st between 1st August 1921 and 31st 1919 and 1st August 1921, 6 per 1919, 5 per cent for those 1919, 4 per cent in the case of works 4									
• •									
— 0.85 — 0.77 — 1.80 13,477 5,971 5.50 7,506 .. 1 Vedaraniyam canal									
— 0.13 — 0.46 — 0.36 4,27,529 3,86,707 0.45 40,822 .. 2 Buckingham canal									
— 0.15 — 0.47 — 0.40 4,41,006 3,92,678 0.52 48,328 .. Total, (2) Unproductive Works.									
— 0.13 — 0.47 — 0.40 4,41,006 3,92,678 0.52 48,328 .. Total, B. Navigation, etc., Works.									
— 3.10 3.34 4.10 .. * 87,59,510 .. 4.71 95,90,802 Total, Construction of Irriga- tion, etc., Works.									

* Interest at 4.5 per cent on the capital outlay to end of 1936-37
Interest at 4.35 per cent on the capital outlay during 1937-38
Interest at 4.25 per cent on half the capital outlay during 1938-39

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

CAUVERY DELTA SYSTEM—Canal Project.

No. 2.—Capital account for and to end of 1938-1939.

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	..	20,40,615	20,40,615
(2) Main canals and branches ..	56,478	16,03,518	16,50,816
(3) Distributaries	..	2,80,350	2,80,350
(4) Drainage and protective works ..	..	16,10,179	16,10,179
(6) Special tools and plant	..	1,33,495	1,33,495
Old outlay	..	7,76,216	7,76,216
Total, Works	56,478	64,44,373	64,91,871
II. Establishment	23,091	14,20,800	14,21,003
III. Tools and plant	49	1,34,956	1,38,086
IV. Suspense	..	1	1
V. Less receipts on capital account ..	..	14,793	14,793
Net outlay in India and England ..	79,618	79,85,335	80,35,966

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

CAUVERY DELTA SYSTEM—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

	TOTAL.		Charges.	TOTAL.	To end of the year.
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3 Sales of water	239	10,358	(1) Head works	5,535	4,58,967
5 Receipts from plantations	5,574	2,51,980	(2) Main canals and branches ..	46,085	12,09,413
6 Receipts from other canal produce ..	2,022	1,57,894	(3) Distributaries	6,423	8,63,493
8 Navigation	646	2,580	(4) Drainage and protective works ..	2,655	4,43,076
9 Rents of buildings	1,089	27,318	(5) Special tools and plant	..	3,572
10 Fines	..	291	Add—Unclassifiable outlay	..	35,651
11 Miscellaneous	81	87,388	Total	60,698	30,14,172
Recoveries of expenditure	4,778	10,343			
Deduct—Refunds	54	3,958	II. MAINTENANCE AND REPAIRS—		
Total, Revenue realized in Public Works Department	14,375	5,44,394	(1) Head works	22,835	8,54,811
Irrigation Revenue realized in Civil Department	11,49,202	6,69,30,861	(2) Main canals and branches ..	4,69,834	95,50,339
Total, Direct Receipts	11,63,577	6,74,75,255	(3) Distributaries	50,422	28,08,512
			(4) Drainage and protective works ..	20,496	15,17,416
II. INDIRECT RECEIPTS—			(5) Special tools and plant	..	1,800
Share of land revenue collected in the Civil Department	35,435	97,83,215	Add—Unclassifiable outlay	..	36,27,372
			Total	5,63,587	1,83,60,250
			Total, Extensions and Improvements and Maintenance and Repairs	6,24,285	2,13,74,422
			IV. ESTABLISHMENT	3,18,203	81,66,296
			V. TOOLS AND PLANT	515	2,17,437
			VI. REFUNDS OF REVENUE	..	1,919
			Deduct—Recoveries on Revenue account ..	..	4,921
			Total, Direct charges	9,43,003	2,97,54,153
			Share of collection charges in the Civil Department	2,07,325	46,60,101
			Indirect charges	7,025	9,46,296
			Total, Direct and Indirect charges	11,57,353	3,53,59,550

CAUVERY DELTA SYSTEM—Canal Project—cont.
No. 3.—Revenue Accounts for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
Total, Public Works and Civil Departments, Revenue.	11,99,012	7,72,58,470	* Deduct—Old maintenance charges saved to Government.	8,27,085	1,62,87,871
			Net Total ..	3,30,268	1,90,71,679
			Balance, Net Revenue ..	8,68,744	5,81,86,791
Total, Receipts ..	11,99,012	7,72,58,470	Grand Total ..	11,99,012	7,72,58,470

* Apportionment of the revenue and working expenses between the old and new works in respect of the Cauvery delta system during 1938-39—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.	Working expenses—Direct charges.									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Details of the capital outlay.	Revenue (direct and indirect).	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.	
Old works	..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Improvements	..	2,06,39,073	29,62,271	43,358	4,02,587	1,67,712	41,712	14,591	3,626	
	..	82,53,737	11,84,637	17,340	1,61,000	66,642	16,673	5,797	1,450	
	..		14,375							
Total ..		2,88,92,810	41,61,283	60,698	5,63,587	2,34,354	58,385	20,388	5,076	
	Working expenses—Indirect charges.									
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Tools and plant.	Revenue collection charges.	Total direct charges [columns (4) to (11)].	Capitalization of abatement of land revenue.	Audit and account.	Total, indirect charges [columns (13) and (14)].	Total working expenses, direct and indirect [columns (12) + (15)].	Balance, net revenue [column (3) — (16)].		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		
	382	1,43,099	8,22,067	569	4,469	5,018	8,27,085	21,35,186		
	133	59,226	8,25,261	223	1,784	2,007	8,30,268	8,68,744		
	515	2,07,325	11,50,328	782	6,243	7,025	11,57,353	30,03,930		

CAUVERY DELTA SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	91,88,614	Net revenue realized to end of 1937-1938	5,73,18,047
		Net revenue realized during 1938-1939	8,68,744
Total interest charges for the year 1938-1939 ..	3,57,339		
Balance net revenue ..	4,86,40,838		
Total ..	5,81,86,791	Total ..	5,81,86,791

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenues ..	1	91,078
Leave and pension allowances ..	564	1,47,934
Audit and accounts ..		29,390
Total ..	565	2,68,402
Revenue—		
Capitalization of abatement of land revenue ..	782	35,745
Leave and pension allowances ..		7,94,051
Audit and accounts ..	6,243	1,15,500
Total ..	7,025	9,45,296
Grand total ..	7,590	12,13,698

CAUVEEY DELTA SYSTEM—Canal Project—cont.

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

Particulars.	CHARGE 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.
<i>Direct Charges.</i>							
Works ..	13,07,547	50,16,501	63,24,048	1,20,325	1,67,623	47,298	64,44,373
Establishment ..	3,07,377	10,67,979	13,75,356	45,444	45,647	203	14,20,800
Tools and plant ..	40,659	94,076	1,34,735	221	3,351	3,130	1,34,956
Suspense account ..	..	— 1	— 1	..	..	..	— 1
Total ..	16,55,583	61,78,555	78,34,138	1,65,990	2,16,621	50,631	80,00,128
<i>Less—Receipts on Capital account.</i>							
	1,985	12,808	14,793	..	..	..	14,793
Net Total ..	16,53,598	61,65,747	78,19,345	1,65,990	2,16,621	50,631	79,85,335
<i>Indirect charges.</i>							
Capitalized abatement of land revenue.	66,184	24,894	91,078	..	..	..	91,078
Leave and pension allowances ..	57,144	90,790	1,47,934	..	..	..	1,47,934
Audit and accounts ..	..	28,187	28,187	1,203	1,676	473	29,390
Total ..	1,23,328	1,43,871	2,67,199	1,203	1,676	473	2,68,402
Grand Total ..	17,76,926	63,09,618	80,86,544	1,67,193	2,18,297	51,104	82,53,737

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.

SRIVAİKUNTAM ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

[Vide details on page 21 of the Administrative Accounts for 1934-1935.]

SRIVAİKUNTAM ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

IRRIGATION BRANCH.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
Water-supply of towns	836	51,236	(1) Head works	..	59,542
Sales of water	3,844	12,175	(2) Main canals and branches	574	1,05,583
Receipts from plantations	1,248	40,136	(3) Distributaries	..	31,456
Receipts from other canal produce.	2,010	1,03,999	(4) Drainage and protective works.	114	2,56,392
Water power	..	171	(5) Special tools and plant	..	..
Rents of buildings	282	18,271	Total	688	4,52,973
Fines	..	50	II. MAINTENANCE AND REPAIRS—		
Navigation	..	16	(1) Head works	1,419	1,80,162
Miscellaneous	109	13,809	(2) Main canals and branches	28,131	13,00,857
Recoveries of expenditure	4	350	(3) Distributaries	579	2,69,900
<i>Deduct—Refunds</i>	96	2,724	(4) Drainage and protective works.	28,537	8,65,527
Total, Revenue realized in Public Works Department	8,237	2,37,488	(5) Special tools and plant	..	12
Irrigation Revenue realized in Civil Department	1,19,057	77,79,756	<i>Add—Unclassifiable outlay</i>	..	..
Total, Direct Receipts	1,27,294	80,17,244	Total	58,666	26,16,458
			Total, Extensions and Improvements and Maintenance and Repairs	59,354	30,69,431
			IV. ESTABLISHMENT	24,593	11,91,523
			V. TOOLS AND PLANT	..	10,089
			VI. REFUNDS OF REVENUE	..	660
			<i>Deduct—Recoveries on Revenue account</i>	..	55
			Total, Direct Charges	83,947	42,71,648

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PUBLIC WORKS DEPARTMENT.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

II. INDIRECT RECEIPTS—			Share of collection charges in the Civil Department	6,027	4,10,929
Share of land revenue collected in the Civil Department	1,490	1,07,589	Indirect charges	599	1,30,993
Total, Public Works and Civil Departments, Revenue	1,28,784	81,24,833	Total, Direct and Indirect Charges.	90,573	48,13,570
Total, Receipts	1,28,784	81,24,833	<i>Deduct—* Old maintenance charges saved to Government</i>	7,781	5,09,199
			Net Total	82,792	43,04,371
			Balance, Net Revenue	45,992	38,20,462
			Grand Total	1,28,784	81,24,833

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MADRAS PRESIDENCY.

* Direct—	RS.
Extensions and improvements	352
Maintenance and repairs	5,208
Establishment	2,165
Tools and plant	..
Total, Direct	7,725
Indirect	56
Total, Direct and Indirect	7,781

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

SRIVAİKUNTAM ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Particulars.	Amount. RS.	Amount. RS.
Total interest charges to end of 1937-1938 ..	35,94,474	37,74,470
Total interest charges for the year 1938-39 ..	75,036	45,992
Balance, net revenue ..	1,50,952	
Total ..	38,20,462	38,20,462

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. 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	5,444
Leave and pension allowances ..	..	1,05,014
Audit and accounts ..	594	20,535
Total ..	599	1,30,993
Grand Total ..	599	2,38,597

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

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MADRAS PRESIDENCY.

SRIVAİKUNTAM 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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanctions. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
<i>Direct Charges.</i>							
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
<i>Indirect Charges.</i>							
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 1939 and the completion report approved in G.O. No. 802 I., dated 17th October 1931.

GODAVARI DELTA SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938–1939.

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	— 500	9,58,672	9,58,672
(2) Main canals and branches ..	7,712	30,24,298	30,35,852
(3) Distributaries	53,604	14,89,148	15,85,951
(4) Drainage and protective works	7,831	27,65,733	27,87,834
(6) Special tools and plant. Old outlay	..	1,14,637	1,14,637
	..	42,99,072	42,99,072
Total, Works ..	68,647	1,26,51,560	1,27,82,018
II Establishment	25,766	32,95,093	33,02,046
III Tools and plant	780	9,58,546	9,64,757
IV Suspense	..	..	..
V Less receipts on capital account.	103	8,421	8,421
Net outlay in India and England ..	95,090	1,68,96,778	1,70,40,406

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.GODAVARI DELTA SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
1 Water-rates	..	63	(1) Head works	..	12,738
3 Sale of water	..	61,086	(2) Main canals and branches ..	..	1,31,200
4 Water-supply of towns	..	36,882	(3) Distributaries	..	12,660
5 Receipts from plantations ..	..	5,11,191	(4) Drainage and protective works ..	..	37,868
6 Receipts from other canal produce.	..	11,39,965	(5) Special tools and plant ..	..	..
8 Navigation receipts	..	70,17,092	Total ..	..	93,410
9 Rents of buildings	..	30,166			
10 Fines	..	6,171	II. MAINTENANCE AND REPAIRS—		
11 Miscellaneous	..	4,61,382	(1) Head works	..	39,276
Recoveries of expenditure ..	..	45,571	(2) Main canals and branches ..	..	5,22,009
Deduct—Refunds	..	35,219	(3) Distributaries	..	90,857
Total Revenue realized in Public Works Department	..	..	(4) Drainage and protective works ..	..	1,37,097
Irrigation Revenue realized in Civil Department	..	..	(5) Special tools and plant ..	..	..
			Add—Unclassifiable outlay ..	..	..
Total, Direct Receipts ..	2,08,829	92,74,350	Total ..	7,89,239	2,69,79,107
	42,07,620	21,55,02,531			
	44,16,449	22,47,76,881	Total, Extensions and Improvements and Maintenance and Repairs	..	6,95,829
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT	..	3,49,078
Share of land revenue collected in the Civil Department	..	..	V. TOOLS AND PLANT	..	7,917
	2,30,403	1,41,61,403	VI. REFUNDS OF REVENUE	..	..
Total, Public Works and Civil Department—Revenue	46,46,852	23,89,38,284	Deduct—Recoveries on Revenue account ..	..	..
			Total, Direct Charges	10,52,824	4,95,62,617
			Share of collection charges in the Civil Department	2,19,994	1,22,34,711
			Indirect charges	7,098	22,16,984
			Total, Direct and Indirect Charges ..	12,79,916	6,40,14,312
			Balance, net revenue	33,66,936	17,49,23,972
Total, Receipts ..	46,46,852	23,89,38,284	Grand Total ..	46,46,852	23,89,38,284

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

GODAVARI DELTA SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938	3,31,49,630	Net revenue realized to end of 1937-1938	17,15,57,036
Total interest charges for the year 1938-1939	7,58,220	Net revenue realized during 1938-1939	33,66,936
Balance, net revenue	14,10,16,122		
Total	17,49,23,972	Total	17,49,23,972

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
Capital—		
Capitalization of abatement of land revenue	81	15,37,285
Leave and pension allowances		5,08,757
Audit and accounts	686	23,964
Total	767	20,70,006
Revenue—		
Capitalization of abatement of land revenue	140	1,05,222
Leave and pension allowances		19,84,645
Audit and accounts	6,958	1,27,117
Total	7,098	22,16,984
Grand Total	7,865	42,86,990

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

GODAVARI 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Works	79,85,366	42,95,608	1,22,80,974	3,70,586	5,01,044	1,30,458	1,26,51,560
Establishment	19,55,654	12,12,980	31,68,634	1,26,459	1,33,412	6,953	32,95,093
Tools and plant	8,69,822	85,095	9,54,917	3,629	9,840	6,211	9,58,546
Suspense account							
Total	1,08,10,842	55,93,683	1,64,04,525	5,00,674	6,44,296	1,43,622	1,69,05,199
Less—Receipts on capital account.	933	7,488	8,421				8,421
Net Total	1,08,09,909	55,86,195	1,63,96,104	5,00,674	6,44,296	1,43,622	1,68,96,778
Indirect Charges.							
Capitalized abatement of land revenue	14,95,991	41,294	15,37,285		5,807	5,807	15,37,285
Leave and pension allowances	3,92,601	1,16,156	5,08,757		4,918	1,212	5,08,757
Audit and accounts		20,258	20,258	3,706			23,964
Total	18,88,592	1,77,708	20,66,300	3,706	10,725	7,019	20,70,006
Grand Total	1,26,98,501	57,63,903	1,84,62,404	5,04,380	6,55,021	1,50,641	1,89,66,784

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.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

MEHAMATTUR ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Hheads 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	..	56,967	56,967
(2) Main canals and branches	315	10,215	10,215
(3) Distributaries	..	563	563
Total, Works	315	67,745	67,745
II Establishment	128	17,320	17,320
III Tools and plant	..	26	26
Total outlay in India and England	443	85,091	85,091

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.MEHAMATTUR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
I. Receipts from plantations	..	1,808	(1) Head works	7	2,945
6. Receipts from other canal produce.	..	3,175	(2) Main canals and branches	490	15,438
9. Rents of buildings	..	126	(3) Distributaries	..	5,606
II. Miscellaneous	..	2,865	(4) Drainage and protective works	..	..
Recoveries of expenditure	..	16	(5) Special tools and plant	..	9,521
Deduct—Refunds	..	49	Add—Unclassifiable outlay	..	..
Total Revenue realized in Public Works Department.	566	7,941	Total	497	33,510
Irrigation revenue realized in Civil Department.	10,158	9,08,169	II. MAINTENANCE AND REPAIRS—		
Total, Direct Receipts	10,724	9,16,110	(1) Head works	2,811	61,275
			(2) Main canals and branches	4,928	87,679
			(3) Distributaries	5,057	46,450
			(4) Drainage and protective works	..	862
			(5) Special tools and plant	..	45,826
			Add—Unclassifiable outlay	..	..
			Total	12,796	2,42,092
			Total, Extensions and Improvements and Maintenance and Repairs	13,293	2,75,602
			IV. ESTABLISHMENT	5,973	81,729
			V. TOOLS AND PLANT	12	685
			VI. REFUNDS OF REVENUE	..	4
			Deduct—Recoveries on Revenue Account	..	9
			Total, Direct Charges	19,278	3,58,011

MEHAMATTUR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. INDIRECT RECEIPTS.					
Share of land revenue collected in the Civil Department	196	5,130	Share of collection charges in the Civil Department	514	45,028
Total Public Works and Civil Department Revenue	10,920	9,21,260	Indirect charges	133	8,235
Total, receipts	10,920	9,21,260	Total, Direct and Indirect Charges, Deduct Old maintenance charges saved to Government (a)	19,925	4,11,874
			Balance, net revenue	904	33,095
			Net Total	19,021	3,78,779
			Grand Total	8,101	5,42,481
				10,920	9,21,260
			RS.		
(a) Extensions and Improvements			126		
Maintenance and Repairs			510		
Establishment			261		
Tools and Plant			1		
Total, Direct Charges			898		
Indirect Charges			6		
Direct and Indirect			904		

MEHAMATTUR ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938.	1,82,519	Net revenue realized to end of 1937-1938.	5,50,582
Total interest charges for the year 1938-1939.	3,819	Net revenue realized during 1938-1939.	— 8,101
Balance, net revenue ..	3,56,143		
Total ..	5,42,481	Total ..	5,42,481

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	3	90
Total ..	3	2,093
REVENUE—		
Capitalization of abatement of land revenue	..	354
Leave and pension allowances	..	6,986
Audit and accounts	133	895
Total ..	133	8,235
Grand Total ..	136	10,328

MEHAMATTUR 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Direct Charges.</i>							
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
<i>Less—Receipts on Capital Account.</i>	..	..	..	..	..	..	..
Net Total	69,235	15,856	85,091	..	..	..	85,091

Indirect Charges.

Capitalized abatement of land re-venue	..	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 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—					
5. Receipts from plantations ..	1,270	19,323	I. EXTENSIONS AND IMPROVEMENTS—		
6. Receipts from other canal produce ..	..	4,845	(1) Head works ..	..	6,707
9. Rents of buildings ..	60	2,206	(2) Main canals and branches ..	2	51,344
11. Miscellaneous ..	118	28,291	(3) Distributaries ..	..	9,328
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	74
			Add—Unclassifiable outlay ..	..	7,726
			Total ..	2	75,179
Total, Revenue realized in Public Works Department ..	1,448	54,665	II. MAINTENANCE AND REPAIRS—		
Irrigation Revenue realized in Civil Department ..	39,374	28,72,485	(1) Head works ..	370	59,508
Total, Direct Receipts.	40,822	29,27,150	(2) Main canals and branches ..	7,889	4,10,762
			(3) Distributaries ..	144	9,201
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
			Add—Unclassifiable outlay ..	..	1,99,673
			Total ..	8,403	6,79,144
			Total, Extensions and Improvements and Maintenance and Repairs ..	8,405	7,54,323
			IV. ESTABLISHMENT ..	3,145	1,93,477
			V. TOOLS AND PLANT ..	9	3,623
			VI. REFUNDS OF REVENUE ..	..	22
			Deduct—Recoveries on Revenue Account.	..	11
			Total, Direct Charges ..	11,559	9,51,434

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PUBLIC WORKS DEPARTMENT.

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

I. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department ..	2,929	2,05,643	Share of collection charges in the Civil Department ..	2,119*	1,53,907
Total, Public Works and Civil Departments, Revenue ..	43,751	31,32,793	Indirect Charges ..	84	21,471
Total, Receipts ..	43,751	31,32,793	Total, Direct and Indirect Charges.	13,758	11,26,812
			Deduct—Old maintenance charges saved to Government* ..	4,622	1,26,190
			Net Total ..	9,136	10,00,622
			Balance, net revenue ..	34,615	21,32,171
			Grand Total ..	43,751	31,32,793
			* Direct—		
			Extensions and improvements ..	..	3,569
			Maintenance and repairs ..	..	..
			Establishment ..	..	1,013
			Tools and Plant ..	..	4
			Indirect ..	..	4,586
			Total, Direct ..	..	36
			Total, Direct and Indirect ..	..	4,622

MADRAS PRESIDENCY.

THADAPALLI CHANNEL—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938 ..	3,55,552	Net revenue realized to end of 1937-1938 ..	20,97,556
Total interest charges for the year 1938-1939 ..	7,487	Net revenue realized during 1938-1939 ..	34,615
Balance, net revenue ..	17,69,132		
Total ..	21,32,171	Total ..	21,32,171

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	84	2,798
Total ..	84	21,471
Grand Total ..	84	32,534

THADAPALLI 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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
Direct Charges.							
Works Establishment ..	70,897	65,634	1,36,531	..	..	..	1,36,531
Tools and plant ..	16,306	13,530	29,836	..	..	..	29,836
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 1933.

KALINGARAYAN CHANNEL—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

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

KALINGARAYAN CHANNEL—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations ..		24,185	(1) Headworks ..	1	3,541
6. Receipts from other canal produce ..	1,636		(2) Main canals and branches ..	3,812	57,097
8. Navigation receipts ..		11,199	(3) Distributaries ..	..	280
9. Rents of buildings ..	5	16	(4) Drainage and protective works ..	..	..
11. Miscellaneous ..	56	1,371	(5) Special tools and plant ..	..	11,569
Deduct—Refunds ..	25	41,123	Add—Unclassifiable outlay ..	..	..
	4	100	Total ..	3,813	72,487
Total, Revenue realized in Public Works Department ..	1,718	77,794	II. MAINTENANCE AND REPAIRS—		
Irrigation revenue realized in Civil department ..	26,177	20,03,977	(1) Head works ..	941	1,00,647
Total, Direct Receipts ..	27,895	20,81,771	(2) Main canals and branches ..	9,375	3,77,440
			(3) Distributaries ..	..	..
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	50
			Add—Unclassifiable outlay ..	..	3,53,846
			Total ..	10,616	8,31,883
			Total, Extensions and Improvements and Maintenance and Repairs ..	14,329	9,04,370
			IV. ESTABLISHMENT ..	4,637	2,28,272
			V. TOOLS AND PLANT ..	14	3,362
			VI. REFUNDS OF REVENUE ..	..	243
			Deduct—Recoveries on Revenue account ..	..	9
			Total, Direct charges ..	18,980	11,36,238

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

KALINGARAYAN CHANNEL—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.
	During the year. RS.	To end of the year. RS.	
II. INDIRECT RECEIPTS—			
Share of and revenue collected in the Civil Department	483	30,001	Share of collection charges in the Civil Department
Total, Public Works and Civil Departments, Revenue	28,378	21,11,772	Indirect charges
Total, Receipt	28,378	21,11,772	Total, Direct and Indirect Charges
			Deduct—Old maintenance charges saved to Government (a)
			Balance, net revenue
			Net total
			Grand total
			RS.
			3,992
			1,134
			4
			5,130
			40
			5,170
			Total, Direct and Indirect

(a) Direct—

Extensions and improvements
 Maintenance and repairs
 Establishment
 Tools and plant

Indirect

RS.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

KALINGARAYAN CHANNEL—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938	2,86,639	Net revenue realized to end of 1937-1938	9,75,542
Total interest charges for the year 1938-1939	7,919	Net revenue realized during 1938-1939	13,092
Balance, net revenue	6,94,076		
Total	9,88,634	Total	9,88,634

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.		To end of the year. RS.	
	RS.		RS.	
CAPITAL—				
Leave and pension allowances	..	..	..	4,506
Total	..	..	..	4,506
REVENUE—				
Leave and pension allowances	..	..	..	23,737
Audit and accounts	..	..	143	2,605
Total	..	..	143	26,342
Grand Total	..	..	143	30,848

KALINGARAYAN 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct charges.</i>							
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
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue ..	1,410	3,096	4,506	..	..	..	4,506
Leave and pension allowances ..	..	..	..	..	..	..	..
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 1938-1939.

[Vide details on page 43 of the Administrative Accounts for 1935-1936.]

VRIDDHACHALAM ANICUT SYSTEM—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

IRRIGATION BRANCH.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSION AND IMPROVEMENTS—		
Sales of water	..	322	(1) Headworks	..	658
5 Receipts from plantations	..	6,423	(2) Main canals and branches	..	3,949
6 Receipts from other canal produce. ..	12	3,328	(3) Distributaries	..	289
8 Navigation receipts	..	1	(4) Drainage and protective works. ..	..	..
9 Rents of buildings	..	116	(5) Special tools and plant	..	..
10 Fines	..	5	Add—Unclassifiable outlay	..	1,968
11 Miscellaneous	..	2,061	Total	4,896	57,450
Recoveries of expenditure	..	36	II. MAINTENANCE AND REPAIRS—		
Deduct—Refunds	..	744	(1) Headworks	..	2,125
Total, Revenue realized in Public Works Department.	384	11,548	(2) Main canals and branches	..	1,207
Irrigation revenue realized in Civil Department	17,052	13,87,718	(3) Distributaries	..	1,411
.. .. .	..	..	(4) Drainage and protective works. ..	..	..
.. .. .	..	..	(5) Special tools and plant	..	..
Total, Direct Receipts	17,436	13,99,266	Add—Unclassifiable outlay	..	53,862
II. INDIRECT RECEIPTS—			Total	13,596	3,18,960
Share of land revenue collected in the Civil Department.	339	24,582	Total, Extensions and Improvements and Maintenance and Repairs. ..	18,492	3,76,410
Total, Public Works and Civil Departments, Revenue.	17,775	14,23,848	IV. ESTABLISHMENT	8,509	1,14,013
.. .. .	..	..	V. TOOLS AND PLANT	15	1,153
Total, Receipts	17,775	14,23,848	VI. REFUNDS OF REVENUE	..	..
.. .. .	..	..	Deduct—Recoveries on revenue account	..	62
.. .. .	..	..	Total, Direct Charges	27,016	4,91,514
.. .. .	..	..	Share of collection charges in the Civil Department.	868	70,603
.. .. .	..	..	Indirect charges	237	10,729
.. .. .	..	..	Total, Direct and Indirect charges. ..	28,121	5,72,846
.. .. .	..	..	Balance, net revenue	10,346	8,51,002
.. .. .	..	..	Total	17,775	14,23,848
.. .. .	..	..	Grand Total	..	..

PUBLIC WORKS DEPARTMENT.

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

VRIDDHACHALAM ANICUT SYSTEM—Canal Project—cont.
No. 4.—Interest Account for and to end of 1938-1939.

No. 4.—Interest Account for and to		Amount.	
	Amount.	RS.	
	RS.		
Total interest charges to end of 1937-38.	1,71,279	Net revenue realized to end of 1937-38.	8,61,348
Total interest charges for the year 1938-39.	4,686	Net revenue realized during 1938-39.	10,346
Balance, net revenue ..	6,75,037		
Total ..	8,51,002	Total ..	8,51,002

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	52	410
Leave and pension allowances	185	8,917
Audit and accounts	..	1,402
Total	237	10,729
Grand Total	237	14,789

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.
<i>Direct Charges.</i>							
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
<i>Less—Receipts on Capital account.</i>	..	..	..	..	..	..	..
Net Total ..	48,468	55,676	1,04,144	..	..	..	1,04,144
<i>Indirect Charges.</i>							
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.

CHEMBRAMBAKKAM TANK—Tank Project.

No. 2.—Capital Account for and to end of 1938-1939.

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

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5 Receipts from plantations	..	445	(1) Head works	..	4,670
6 Receipts from other canal produce.	..	2,370	(2) Main canals and branches	..	43,319
9 Rents of buildings	71	1,505	(3) Distributaries	..	4,448
10 Fines	..	5	(4) Drainage and protective works.	..	..
Recoveries of expenditure	..	29	(5) Special tools and plant	..	..
11 Miscellaneous	58	11,758	Total	..	52,437
Deduct—Refunds	..	267			
Total Revenue realized in Public Works Department.	129	15,845	II. MAINTENANCE AND REPAIRS—		
			(1) Head works	..	37,198
			(2) Main canals and branches	..	4,48,119
	21,726	23,81,982	(3) Distributaries	..	16,325
			(4) Drainage and protective works.	..	..
			(5) Special tools and plant	..	..
	21,855	23,97,827	Add—Unclassifiable outlay	..	..
Total, Direct Receipts	957	53,536	Total	7,207	5,91,642
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department.			Total, Extensions and Improvements and Maintenance and Repairs.	7,207	5,54,079
			IV. ESTABLISHMENT	1,140	1,41,947
			V. TOOLS AND PLANT	3	2,580
			VI. REFUNDS OF REVENUE	..	45
			Deduct—Recoveries on revenue account.	..	296
Total, Public Works and Civil Departments—Revenue.	22,812	24,51,363	Total, Direct Charges	8,350	6,98,355
			Share of collection charges in the Civil Department.	1,134	1,29,644
			Indirect charges	72	20,171
			Total, Direct and Indirect Charges	9,556	8,48,170

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.

Total, receipts	22,812	24,51,363	6,097	4,74,592
(a) Direct—				
Extensions and improvements	..	..	..	..
Maintenance and repairs	..	..	..	..
Establishment	..	..	..	..
Tools and plant	..	..	..	..
Indirect charges	..	..	..	..
	Total, Direct Charges	..	6,043	54
	Total, Direct and Indirect	..	6,097	..

CHEMBRAMBAKKAM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

Particulars.	Amount. RS.	Particulars.	Amount. RS.
Total interest charges to end of 1937–1938 ..	15,51,181	Net revenue realized to end of 1937–1938 ..	20,58,432
Total interest charges for the year 1938–1939 ..	29,311	Net revenue realized during 1938–1939 ..	19,353
Balance, net revenue ..	4,97,293		
Total ..	20,77,785	Total ..	20,77,785

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	72	1,680
Total ..	72	20,171
Grand Total ..	72	1,32,966

CHEMBRAMBAKKAM 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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. 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 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

MARUDUR ANICUT SYSTEM—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.			RS.	RS.
3. Sales of water	177	16			..	1,512
5. Receipts from plantations ..	898	10,116			504	48,656
6. Receipts from other canal produce.	9	37,493			..	10,636
9. Rents of buildings	31	133			96	25,532
11. Miscellaneous	2	10,565			..	11,000
Recoveries of expenditure ..	..	148			..	..
Deduct—Refunds	..	545			..	..
Total revenue realized in Public Works Department	1,117	57,836			600	97,336
Irrigation revenue realized in Civil Department	62,648	54,40,730			1,176	76,494
Total, Direct Receipts ..	63,765	54,98,566			13,509	5,25,457
					..	1,04,950
					345	55,463
					..	..
					..	1,98,634
					15,030	9,60,998
					..	..
					15,630	10,58,334
					6,147	2,93,202
					..	949
					..	145
					..	17
					21,777	13,52,613
					..	..

I. EXTENSIONS AND IMPROVEMENTS—	
(1) Head works	..
(2) Main canals and branches ..	..
(3) Distributaries	..
(4) Drainage and protective works	..
(5) Special tools and plant ..	..
Add—Unclassifiable outlay ..	..
Total	..
II. MAINTENANCE AND REPAIRS—	
(1) Head works	..
(2) Main canals and branches ..	..
(3) Distributaries	..
(4) Drainage and protective works	..
(5) Special tools and plant ..	..
Add—Unclassifiable outlay ..	..
Total	..
Total, Extensions and Improvements and Maintenance and Repairs ..	..
IV. ESTABLISHMENT	..
V. TOOLS AND PLANT	..
VI. REFUNDS OF REVENUE	..
Deduct—Recoveries on Revenue account.	..
Total, Direct Charges	..

MARUDUR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	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 ..	3,146	2,72,842
.. .. Civil ..	279	16,099	Indirect charges ..	156	28,168
Total, Public Works and Departments, Revenue ..	64,044	55,14,665	Total, Direct and Indirect Charges.	25,079	16,53,623
			Deduct—Old maintenance charges saved to Government (a) ..	6,579	2,46,783
			Net Total ..	18,500	14,06,840
			Balance, Net revenue ..	45,544	41,07,825
Total, Receipts ..	64,044	55,14,665	Grand Total ..	64,044	55,14,665

(a) Direct—	RS.
Extensions and Improvements ..	200
Maintenance and Repairs ..	4,500
Establishment ..	1,832
Tools and Plant ..	..
Total, Direct Charges ..	6,532
Indirect ..	47
Total, Direct and Indirect ..	6,579

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

MARUDUR ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-38 ..	1,02,696	Net revenue realized to end of 1937-1938 ..	40,62,281
Total interest charges for the year 1938-1939 ..	2,642	Net revenue realized during 1938-1939 ..	45,544
Balance, Net revenue ..	40,02,487		
Total ..	41,07,825	Total ..	41,07,825

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	..	697
Leave and pension allowances ..	..	22,113
Audit and accounts ..	156	5,358
Total ..	156	28,168
Grand Total ..	156	29,569

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
Works	32,590	15,335	47,925	..	..	..	47,925
Establishment	7,496	3,324	10,820	..	..	..	10,820
Tools and plant	..	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..	..
Total ..	40,086	18,635	58,721	..	..	..	58,721
<i>Less—Receipts on Capital account.</i>	..	..	..	..	..	..	..
Net Total ..	40,086	18,635	58,721	..	..	..	58,721
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue	..	..	..	..	..	..	..
Leave and pension allowances	..	..	..	..	..	..	..
Audit and accounts	..	..	..	..	..	..	..
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.

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

PENNAH RIVER CANALS SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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	— 3,380	9,09,676	9,16,949
(2) Main canals and branches	..	16,13,408	16,13,408
Reservoirs	..	77,965	77,965
(3) Distributaries	28,500	13,31,999	13,74,949
(4) Drainage and Protective works	23	3,34,006	3,39,483
(5) Water courses	320	320	14,340
Unforeseen works	..	60	60
Old outlay	..	5,26,117	5,26,117
Total, Works ..	25,463	47,93,551	48,63,271
II. Establishment	8,580	10,17,205	10,31,842
III. Tools and plant	32	1,44,979	1,47,480
V. Less—Receipts on capital account ..	..	2,858	2,858
Net outlay in India and England ..	34,075	59,52,877	60,39,744

PENAR RIVER CANALS SYSTEM—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

Receipts.	TOTAL		Charges.	TOTAL	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3 Sales of water	..	11	(1) Head works	831	22,308
5 Receipts from plantations	208	2,974	(2) Main canals and branches	..	1,35,429
6 Receipts from other canal produce. ..	1,150	1,03,635	(3) Distributaries	5,373	2,86,406
8 Navigation	444	3,214	(4) Drainage and protective works. ..	110	39,936
9 Rents of buildings	470	18,376	(5) Special tools and plant	..	207
10 Fines	..	11	<i>Add—Unclassifiable outlay</i>	..	8,370
11 Miscellaneous	166	20,889	Total	6,314	4,92,240
Recoveries of expenditure	476	6,393			
<i>Deduct—Refunds</i>	301	6,228	II. MAINTENANCE AND REPAIRS—		
Total, Revenue realized in Public Works Department	2,613	1,49,275	(1) Head works	7,961	6,05,215
Irrigation revenue realized in Civil Department	4,36,619	2,48,55,044	(2) Main canals and branches	18,109	17,00,646
Total, Direct Receipts	4,39,232	2,50,07,319	(3) Distributaries	60,664	16,15,710
			(4) Drainage and protective works. ..	4,592	1,76,006
			(5) Special tools and plant	..	549
II. INDIRECT RECEIPTS—			<i>Add—Unclassifiable outlay</i>	..	23,236
Share of land revenue collected in the Civil Department	72,508	30,90,093	Total	91,326	41,21,362
Total, Public Works and Civil Departments. Revenue	5,11,740	2,80,97,412			
			III. COMPENSATION	..	7,390
			Total, Extensions and Improvements and Maintenance and Repairs	97,640	46,20,992
			IV. ESTABLISHMENT	41,867	21,48,435
			V. TOOLS AND PLANT	120	38,596
			VI. REFUNDS OF REVENUE	..	1,907
			Total, Direct Charges	1,39,627	68,09,930
			Share of collection charges in the Civil Department	24,323	14,08,708
			Indirect charges	976	2,89,195
			Total, Direct and Indirect Charges. ..	1,64,926	85,07,833

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ADMINISTRATIVE ACCOUNTS
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30,978	26,05,484
1,24,948	59,02,349
3,86,792	2,21,96,063
5,11,740	2,80,97,412

* *Deduct—*Old maintenance charges saved to Government

Net Total ..	..
Balance, Net revenue ..	..
Grand Total ..	..

Total, Receipts ..	RS.	
	5,11,740	2,80,97,412
* Direct—		
Extensions and improvements	..	3,909
Maintenance and repairs	..	25,744
Establishment	..	9,992
Tools and plant	..	37
Indirect	..	..
Total, Direct	39,682	..
Total, Direct and Indirect	39,978	..

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

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

No. 4.—Interest Account for and to end of 1938–1939.

Particulars.	Amount.	Particulars.	Amount.
	RS.		RS.
Total interest charges to end of 1937–1938 ..	1,14,21,719	Net revenue realized to end of 1937–1938 ..	2,18,08,271
Total interest charges for the year 1938–1939 ..	2,67,015	Net revenue realized during 1938–1939 ..	3,86,792
Balance, net revenue ..	1,05,06,329		
Total ..	2,21,95,063	Total ..	2,21,95,063

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	8,56,767
Leave and pension allowances ..	..	1,57,657
Audit and accounts ..	255	1,732
Total ..	255	10,16,156
REVENUE—		
Capitalization of abatement of land revenue ..	..	33,353
Leave and pension allowances ..	..	2,36,951
Audit and accounts ..	976	18,891
Total ..	976	2,89,195
Grand Total ..	1,231	13,05,351

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

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	9,77,374	47,26,471	67,080	1,36,800	69,720	47,93,551
Establishment ..	8,05,532	1,88,981	9,94,513	22,692	37,329	14,637	10,17,205
Tools and plant ..	1,42,971	1,782	1,44,753	226	2,736	2,510	1,44,979
Suspense account ..	..	..	..	..	..	..	..
Total ..	46,97,600	11,68,137	58,65,737	89,998	1,76,865	86,867	59,55,735
Less—Receipts on Capital Account.	55	2,803	2,858	..	..	..	2,858
Net Total ..	46,97,545	11,65,334	58,62,879	89,998	1,76,865	86,867	59,52,877
Indirect Charges.							
Capitalized abatement of land revenue ..	7,99,748	57,019	8,56,767	..	1,007	1,007	8,56,767
Leave and pension allowances ..	1,35,090	22,567	1,57,657	..	1,368	697	1,57,657
Audit and accounts ..	..	1,061	1,061	671	2,375	1,704	1,732
Total ..	9,34,838	80,647	10,15,485	671	3,782	2,401	10,16,156
Grand Total ..	56,32,383	12,45,981	68,78,364	90,669	1,79,240	88,571	69,99,033

The construction estimate of the Project was closed on 31st March 1894 and the completion report approved in G.Os. 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 1938–1939.

[Vide details on page 67 of the Administrative Accounts for 1934–1935.]

ARKENKOTA CHANNEL—*Canal Project*—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
Plantations	281	3,823	(1) Head works	..	1,130
Receipts from other canal produce	..	751	(2) Main canals and branches	..	45,088
Fines	..	1	(3) Distributaries	..	882
Miscellaneous	21	5,743	(4) Drainage and protective works	..	..
Total, Revenue realized in Public Works Department	302	10,318	(5) Special tools and plant	..	11,475
Irrigation Revenue realized in Civil Department	15,455	9,34,672	Add—Unclassifiable outlay	..	..
Total, Direct Receipts	15,757	9,44,990	Total	..	58,575
			II. MAINTENANCE AND REPAIRS—		
			(1) Head works	..	4,366
			(2) Main canals and branches	4,101	1,90,768
			(3) Distributaries	..	2,514
			(4) Drainage and protective works	..	..
			(5) Special tools and plant	..	..
			Add—Unclassifiable outlay	..	1,73,223
			Total	4,101	3,70,871
			Total, Extensions and Improvements and Maintenance and Repairs	4,101	4,29,446
			IV. ESTABLISHMENT	1,446	1,07,143
			V. TOOLS AND PLANT	4	1,742
			VI. REFUNDS OF REVENUE	..	43
			Deduct—RECOVERIES ON REVENUE ACCOUNT	..	5
			Total, Direct Charges	5,551	5,38,369

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
III. INDIRECT RECEIPTS—	RS.	RS.		RS.	RS.
Share of Land Revenue collected in the Civil Department	428	26,949	Share of collection charges in the Civil Department	794	46,081
			Indirect Charges	41	12,172
Total, Public Works and Civil Departments, Revenue	16,185	9,71,939	Total, Direct and Indirect charges ..	6,386	5,98,622
			<i>Deduct</i> —Old maintenance charge saved to Government *	1,157	31,570
			Balance, net revenue	5,229	5,67,052
Total, Receipts ..	16,185	9,71,939		10,956	4,04,887
			Grand total ..	16,185	9,71,939
* Direct—			RS.		
Extensions and improvements ..			793		
Maintenance and repairs ..			100		
Establishment ..			254		
Tools and plant ..			1		
Indirect			Total, Direct ..	1,148	
			.. ..	9	
			Total, Direct and Indirect ..	1,157	

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	3,08,625	Net revenue realized to end of 1937-1938	3,93,931
Total interest charges for the year 1938-1939 ..	6,335	Net revenue realized during 1938-1939	10,956
Balance, net revenue ..	89,927		
Total ..	4,04,887	Total ..	4,04,887

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Leave and pension allowances	..	3,676
Total ..	..	3,676
REVENUE—		
Leave and pension allowances	..	10,825
Audit and accounts	41	1,347
Total ..	41	12,172
Grand Total ..	41	15,848

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

TIRUKKOYILUR ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unsettled balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
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
<i>Less—Receipts on capital account ..</i>	..	..	..	..	..	..	..
Net Total ..	1,00,338	40,431	1,40,769	..	..	..	1,40,769
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue ..	2,626	1,050	3,676	..	..	..	3,676
Leave and pension allowances ..	..	..	..	..	..	..	..
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.

TIRUKKOVILUR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
1. DIRECT RECEIPTS—	RS.	RS.		RS.	RS.
3. Sales of water	..	756	I. EXTENSIONS AND IMPROVEMENTS—	..	..
5. Receipts from plantations	676	42,687	(1) Head works	97	13,594
6. Receipts from other canal produce	131	7,312	(2) Main canals and branches	822	63,577
9. Rents of buildings	51	961	(3) Distributaries	332	59,529
Fines	..	2	(4) Drainage and protective works	..	20,015
11. Miscellaneous	..	954	(5) Special tools and plant	..	..
Recoveries of expenditure	..	121	Total	1,251	1,56,715
Deduct—Refunds	..	685			
Total, Revenue realized in Public Works Department	858	52,108	II. MAINTENANCE AND REPAIRS—	..	..
Irrigation Revenue realized in Civil Department	6,872	28,88,130	(1) Head works	33,620	1,45,999
Total, Direct Receipts	7,730	29,40,238	(2) Main canals and branches	10,498	3,51,589
II. INDIRECT RECEIPTS—			(3) Distributaries	10,333	2,81,101
Share of Land Revenue collected in the Civil Department	3,369	2,18,591	(4) Drainage and protective works	..	8,680
Total, Public Works and Civil Departments, Revenue	11,099	31,58,829	(5) Special tools and plant	..	1,95,063
			Add—Unclassifiable outlay	..	..
			Total	54,451	9,82,132
			Total, Extensions and Improvements and Maintenance and Repairs	55,702	11,38,847
			IV. ESTABLISHMENT	24,304	3,71,113
			V. TOOLS AND PLANT	48	3,273
			VI. REFUNDS OF REVENUE	..	303
			Deduct—Recoveries on Revenue account	..	194
			Total, Direct Charges	80,054	15,13,342

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

Share of collection charges in the Civil Department	512	1,55,336
Indirect Charges	557	36,335
Total, Direct and Indirect Charges	81,123	17,05,513
Deduct—Old maintenance charges saved to Government *	7,001	1,81,285
Balances, net revenue	74,122	15,24,228
	— 63,023	16,34,601
Grand Total	11,099	31,58,829
Total, Receipts	11,099	31,58,829
* Direct—		
Extensions and improvements	..	1,972
Maintenance and repairs	..	2,960
Establishment	..	2,016
Tools and plant	..	4
Indirect	..	6,952
Total, Direct	..	49
Total, Direct and Indirect	..	7,001

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

TIRUKKOYILUR ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	7,49,755	Net revenue realized to end of 1937-1938 ..	16,97,624
Total interest charges for the year 1938-1939 ..	17,514	Net revenue realized during 1938-1939 ..	— 63,023
Balance, net revenue ..	8,67,332		
Total ..	16,34,601	Total ..	16,34,601

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	105
Leave and pension allowances ..	..	9,731
Audit and accounts ..	..	165
Total ..	..	10,001
REVENUE—		
Capitalization of abatement of land revenue ..	..	452
Leave and pension allowances ..	..	32,094
Audit and accounts ..	557	4,289
Total ..	557	36,836
Grand Total ..	557	46,836

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

TIRUKKOYILUR 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works ..	..	..	..	..	..	..	3,18,375
Establishment ..	..	..	..	..	..	..	70,709
Tools and plant ..	..	..	..	..	..	..	105
Suspense account ..	..	..	..	..	..	..	..
Total ..	2,01,591	1,16,784	3,18,375	..	..	..	3,89,189
Less—Receipts on Capital Account.	46,361	24,348	70,709	..	..	..	..
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	..	..	..	10,901
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 1935.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

SHATIATOPE ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938–1939.

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	..	2,36,391	2,36,391
(2) Main canals and branches	..	6,24,988	6,24,988
(3) Distributaries	..	37,335	37,335
(4) Drainage and Protective works.	..	4,399	4,399
(5) Special tools and plant	..	..	..
Total works	..	9,03,113	9,03,113
II. ESTABLISHMENT	..	1,26,113	1,26,113
III. TOOLS AND PLANT	..	660	660
Total outlay in India and England	..	10,29,886	10,29,886

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

SHATIATOPE ANICUT SYSTEM—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from Plantations	..	503	(1) Head works	..	9,786
6. Receipts from other canal produce	..	52	(2) Main canals and branches	..	54,159
8. Navigation receipts	..	..	(3) Distributaries	..	30,216
9. Rents of buildings	..	151	(4) Drainage and protective works.	..	849
10. Fines	..	..	(5) Special tools and plant	..	21,316
11. Miscellaneous	..	..	Add—Unclassifiable outlay	..	..
Recoveries of expenditure	..	..	Total	149	1,16,326
Deduct—Refunds	..	..	II. MAINTENANCE AND REPAIRS—		
			(1) Head works	..	1,80,164
			(2) Main canals and branches	..	4,27,814
			(3) Distributaries	..	2,09,110
			(4) Drainage and protective works.	..	3,126
			(5) Special tools and plant	..	2,87,678
			Add—Unclassifiable	..	..
			Total	54,571	11,07,892
Total, Revenue realized in Public Works Department	706	33,278	Total Extensions and Improvements and Maintenance and repairs	54,720	12,242,18
Irrigation revenue realized in Civil Department	1,17,942	64,75,752	IV. ESTABLISHMENT	25,916	4,42,975
			V. TOOLS AND PLANT	46	3,779
			VI. REFUNDS OF REVENUE	..	249
			Deduct—Recoveries on Revenue account	..	359
Total, Direct Receipts	1,18,648	65,09,030	Total, Direct Charges	80,682	16,70,862

SHATIA TOPE ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	17,031	13,83,656	Share of collection charges in the Civil Department	6,749	3,92,968
Total, Public Works and Civil Departments, Revenue	1,35,679	78,92,686	Indirect charges	547	45,471
			Total, Direct and Indirect Charges ..	87,978	21,09,301
			Deduct—Old maintenance charges saved to Government *	2,333	60,422
			Balance, net revenue	25,645	20,48,879
			Net Total	50,034	58,43,807
Total, Receipts ..	1,35,679	78,92,686	Grand Total	1,35,679	78,92,686

* Direct—

Extensions and improvements	RS. 64
Maintenance and repairs	1,580
Establishment	672
Tools and plant	1
Total, Direct	2,317
Indirect	16
Total, Direct and Indirect	2,333

SHATIA TOPE ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938	11,43,938	Net revenue realized to end of 1937-1938	57,93,773
Total interest charges for the year 1938-1939	46,345	Net revenue realized during 1938-1939	50,034
Balance, net revenue	46,53,524		
Total	58,43,807	Total	58,43,807

No. 5.—Account of indirect charges for and to end of 1938-1939.

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	547	4,417
Total	547	45,471
Grand Total	547	1,05,146

SHATIATOPE 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	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 1938-1939.
(Vide details on page 79 of the Administrative Accounts for 1937-38.)

CHEYVAB ANIOUT SYSTEM—Canal Project—cont.
No. 3.—Revenue account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5 Receipts from plantation	197	16,045	(1) Head works	350	13,628
6 Receipts from other canal produce.	11	11,532	(2) Main canals and branches ..	..	25,314
9 Rents of buildings	205	4,319	(3) Distributaries	3,291	1,14,389
11 Miscellaneous	850	13,924	(4) Drainage and protective works.	..	1,919
Recoveries of expenditure	6	37	(5) Special tools and plant ..	..	..
Deduct—Refunds	..	33	Add—Unclassifiable outlay ..	..	39,441
Total Revenue realized to Public Works Department.	1,269	45,824	Total ..	3,641	1,94,691
Irrigation revenue realized in Civil Department.	18,483	31,30,331	II. MAINTENANCE AND REPAIRS—		
			(1) Head works	5,279	79,937
			(2) Main canals and branches ..	4,626	2,15,390
			(3) Distributaries	31,397	9,71,935
			(4) Drainage and protective works.	..	13,489
			(5) Special tools and plant ..	..	..
			Add—Unclassifiable outlay ..	..	2,78,001
			Total ..	41,302	15,58,761
			Total, Extensions and Improvements and Maintenance and Repairs.	44,943	17,53,452
			IV. ESTABLISHMENT	13,658	4,86,390
			V. TOOLS AND PLANT	44	8,124
			VI. REFUNDS OF REVENUE	..	832
			Deduct—Recoveries on Revenue account.	..	9
			Total, Direct Charges ..	58,645	22,48,789
Total, Direct Receipts ..	19,752	31,76,155			

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PUBLIC WORKS DEPARTMENT.

**ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.**

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MADRAS PRESIDENCY.

I. INDIRECT RECEIPTS—			Share of collection charges in the Civil Department.	1,089	1,69,248
Share of land revenue collected in the Civil Department.			Indirect charges	449	53,606
Total, Public Works and Civil Departments, Revenue.			Total, Direct and Indirect charges ..	60,183	24,71,643
			* Deduct—Old maintenance charges saved to Government.	4,152	1,14,173
			Net Total ..	56,031	23,57,470
			Balance, net revenue.	— 31,544	10,92,743
Total, Receipts ..	24,487	34,50,213	Grand Total ..	24,487	34,50,213
			* Direct—		
			Extensions and improvements ..	RS. 2,566	
			Maintenance and repairs ..	640	
			Establishment	911	
			Tools and plant	3	
			Total, Direct ..	4,120	
			Indirect	32	
			Total, Direct and Indirect ..	4,152	

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IRRIGATION BRANCH:

PUBLIC WORKS DEPARTMENT.

CHEYYAR ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-38.	9,92,254	Net revenue realized to end of 1937-38.	11,24,287
Total interest charges for the year 1938-39.	23,616	Net revenue realized during 1938-39.	— 31,544
Balance, net revenue ..	76,873		
Total ..	10,92,743	Total ..	10,92,743

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	449	7,662
Total ..	449	53,606
Grand Total ..	449	68,807

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

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 ..	..	..	..	..	..	..	4,20,163
Establishment ..	..	..	..	..	..	..	1,03,941
Tools and plant ..	..	..	..	..	..	..	744
Suspense account ..	..	..	..	..	..	..	..
Total ..	3,20,865	99,298	4,20,163	..	..	..	5,24,848
Less—Receipts on capital account ..	73,542	30,399	1,03,941	..	..	..	50
Net Total ..	..	744	744	..	..	..	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 1939.

CUMBUM TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.CUMBUM TANK—*Tank Project*—cont.

No. 3.—Revenue Accounts for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	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 ..	..	..	3,621
			(3) Distributaries	1,989	..	8,386
Total, Revenue realized in Public Works Department	..	122	(4) Drainage and protective works ..	..	..	..
Irrigation Revenue realized in Civil Department	5,922	2,95,389	(5) Special tools and plant ..	..	..	..
			Add—Unclassifiable outlay ..	..	..	7,186
			Total ..	1,989	19,611	
			II. MAINTENANCE AND REPAIRS—			
			(1) Head works	155	8,563	
			(2) Main canals and branches ..	851	34,084	
			(3) Distributaries	..	33,031	
			(4) Drainage and protective works ..	..	1,047	
			(5) Special tools and plant ..	..	..	..
			Add—Unclassifiable outlay ..	..	24,128	
			Total ..	1,006	1,00,853	
Total, Direct Receipts ..	5,922	2,95,511	Total, Extensions and Improvements and Maintenance and Repairs ..	2,995	1,20,464	

CUMBUM TANK—Tank Project—cont.

No. 3.—Revenue Accounts for and to end of 1938-1939—*cont.*

Receipts.	TOTAL.		Charges.	TOTAL.
	During the year. RS.	To end of the year. RS.		
I. INDIRECT RECEIPTS—				
Share of land revenue collected in the Civil Department	461	29,238	IV. ESTABLISHMENT	36,381
			V. TOOLS AND PLANT	899
			VI. REFUNDS OF REVENUE	..
Total, Public Works and Civil Departments—Revenue	6,383	3,24,749	Total, Direct charges	1,57,744
			Share of collection charges in the Civil Department	16,231
			Indirect charges	7,043
			Total, Direct and Indirect charges	1,81,018
			(a) <i>Deduct</i> —Old maintenance charges saved to Government	42,214
			Balance, net revenue	1,38,804
Total, Receipts	6,383	3,24,749	Net Total	1,85,945
			Grand Total	3,24,749
			RS.	
(a) Extensions and improvements			.. ..	793
Maintenance and repairs			.. ..	508
Establishment			.. ..	1
Tools and plant			.. ..	..
			Total, Direct charges	1,302
Indirect charges .. ..			.. ..	8
			Total, Direct and Indirect charges	1,310

CUMBUM TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938	1,47,593	Net revenue realized to end of 1937-1938	1,83,607
Total interest charges for the year 1938-1939	3,779	Net revenue realized during 1938-1939	2,338
Balance, net revenue ..	34,573		
Total ..	1,85,945	Total ..	1,85,945

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

No. 5.—Account of Land Revenue.				During the year.	To end of the year.
Particulars.				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
				30	333
Audit and account	..	..	..	..	
			Total	..	30
			Grand Total	..	30
					9,431

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
Works ..	37,314	31,387	68,701	..	..	..	68,701
Establishment ..	8,495	6,789	15,284	..	..	..	15,284
Tools and plant ..	..	..	..	..	..	..	..
Suspense account ..	..	..	..	..	..	..	..
Total ..	45,809	38,176	83,985	..	..	..	83,985
Less—Receipts on Capital Account.	..	..	..	..	..	..	..
Net Total ..	45,809	38,176	83,985	..	..	..	83,985
<i>Indirect Charges.</i>							
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.

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

POINEY ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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

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PUBLIC WORKS DEPARTMENT.

POINEY ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.		RS.		RS.
5. Receipts from plantations ..	106	5,339	I. EXTENSIONS AND IMPROVEMENTS—	713	8,735	
6. Receipts from other canal produce ..	124	9,486	(1) Head works ..	..	24,094	
9. Rents of buildings ..	48	1,914	(2) Main canals and branches ..	..	52,480	
11. Miscellaneous ..	1	4,598	(3) Distributaries ..	391	49,029	
Recoveries of expenditure ..	..	874	(4) Drainage and protective works ..	..	..	
Deduct—Refunds ..	..	8	(5) Special tools and plant ..	..	..	
Total, Revenue realized in Public Works Department ..	279	22,203	Total ..	1,104	1,34,338	
II. INDIRECT RECEIPTS—			II. MAINTENANCE AND REPAIRS—			
Share of Land Revenue collected in the Civil Department ..	5,488	3,73,116	(1) Head works ..	8,893	1,30,221	
			(2) Main canals and branches ..	426	1,26,792	
			(3) Distributaries ..	27,856	4,73,124	
			(4) Drainage and protective works ..	..	..	
			(5) Special tools and plant ..	..	..	
			Add—Unclassifiable outlay ..	..	2,76,594	
			Total ..	37,175	10,06,731	
			Total, Extensions and Improvements and Maintenance and Repairs ..	38,279	11,41,069	
			IV. ESTABLISHMENT ..	11,740	3,33,833	
			V. TOOLS AND PLANT ..	38	4,535	
			VI. REFUNDS OF REVENUE ..	..	461	
			Deduct—Recoveries on Revenue account ..	..	5	
			Total, Direct charges ..	50,057	14,79,893	
			Share of collection charges in the Civil Department ..	1,293	1,78,733	
			Indirect charges ..	383	37,858	

Total, Public Works and Civil Departments, Revenue ..

26,194	35,98,702	Total, Direct and Indirect charges, * Deduct—Old maintenance charges saved to Government ..	51,733*	16,96,484
		Net Total ..	4,043	1,11,209
		Balance, net revenue ..	47,690	15,85,275
		Grand Total ..	21,496	20,13,427
			26,194	35,98,702
* Direct—				
		Extensions and improvements ..	RS.	
		Maintenance and repairs ..	3,057	
		Establishment ..	66	
		Tools and plant ..	886	
			3	
		Indirect ..	Total, Direct ..	4,012
				31
			Total, Direct and Indirect ..	4,043

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

POINEY ANICUT SYSTEM—*Cañal Project*—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Amount,	Amount,
RS.	RS.
Total interest charges to end of 1937-38 ..	6,42,791
Total interest charges for the year 1938-39 ..	13,280
Balance, net revenue ..	13,57,356
Total ..	20,13,427
Net revenue realized to end of 1937-38 ..	20,34,923
Net revenue during 1938-39 ..	21,496
Total ..	20,13,427

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	383	4,314
Total ..	383	37,858
Grand Total ..	383	46,670

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

POINEY ANICUT SYSTEM—*Cañal 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works ..	..	..	..	..	..	..	2,34,263
Establishment ..	..	..	..	..	..	..	60,576
Tools and plant ..	..	..	..	..	..	..	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
Leave and pension allowances ..	..	..	..	..	..	..	8,480
Audit and accounts ..	..	..	..	..	..	..	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 1937.

PERIYAR SYSTEM—*Tank Project*.

No. 2.—Capital Account for and to end of 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.PERIYAR SYSTEM—*Tank Project*—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year. RS.	To end of the year. RS.			During the year. RS.	To end of the year. RS.
DIRECT RECEIPTS—						
3. Sales of water	..	..	I. EXTENSIONS AND IMPROVEMENTS—		201	6,98,825
4. Water-supply of towns ..	..	..	(1) Head works		7,353	1,39,073
5. Receipts from plantations ..	..	..	(2) Main canals and branches ..		3,405	3,24,744
			(3) Distributaries		..	16,984
			(4) Drainage and protective works.		..	83
			(5) Special tools and plant ..		..	..
			Total ..		10,959	11,79,709
6. Receipts from other canal produce	..	..	II. MAINTENANCE AND REPAIRS—			
8. Receipts from navigation ..	..	..	(1) Head works		8,981	5,41,872
9. Rents of buildings	..	..	(2) Main canals and branches ..		30,076	11,48,062
10. Fines	..	..	(3) Distributaries		28,734	11,11,265
11. Miscellaneous	..	..	(4) Drainage and protective works		..	85,383
			(5) Special tools and plant ..		..	15,102
			Total ..		67,791	29,01,684
Receipts of expenditure ..	..	..	III. COMPENSATION		42,965	18,20,523
Deduct—Refunds	..	..	Total, Extensions and Improvements and Maintenance and Repairs ..		1,21,715	59,01,916
Total, Revenue realized in the Public Works Department	11,691	4,17,071	IV. ESTABLISHMENT		56,444	22,57,106
Irrigation revenue realized in Civil Department	5,60,046	2,54,18,890	V. TOOLS AND PLANT		—	86,577
Total, Direct Receipts ..	5,71,737	2,58,35,961	VI. REFUNDS OF REVENUE		..	2,619
			Deduct—Recoveries of Revenue account.		..	94
			Total, Direct Charges ..		1,78,158	82,48,124

PERIYAR SYSTEM—Tank Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	
	During the year.	To end of the year.	During the year.	To end of the year.
I. INDIRECT RECEIPTS—	RS.	RS.		RS.
Share of Land Revenue collected in the Civil Department ..	94,841	23,97,182	Share of collection charges in the Department ..	29,019
Total, Public Works and Civil Departments, Revenue ..	6,66,578	2,82,33,143	Indirect Charges ..	1,306
			Total, Direct and Indirect Charges ..	2,08,483
			Deduct—Old maintenance charges saved to Government * ..	36,238
				13,60,548
			Net Total ..	84,28,331
			Balance, net revenue ..	1,98,04,812
Total, Receipts ..	6,66,578	2,82,33,143	Grand Total ..	2,82,33,143
* Direct—				RS.
Extensions and improvements ..				4,474
Maintenance and repairs ..				21,422
Establishment ..				10,083
Tools and plant ..				..
Indirect ..			Total, Direct ..	35,979
			..	259
			Total, Direct and Indirect ..	36,238

PERIYAR SYSTEM—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Amount.		Amount.
	RS.	RS.
Total interest charges to end of 1937-1938 ..	1,59,09,617	Net revenue realized to end of 1937-1938 1,93,10,479
Total interest charges for the year 1938-1939 ..	4,70,908	Net revenue realized during 1938-1939 4,94,333
Balance, net revenue ..	34,24,287	
Total ..	<u>1,98,04,812</u>	Total .. <u>1,98,04,812</u>

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	89	28,185
Leave and pension allowances ..	..	1,79,762
Audit and accounts ..	1,217	34,025
Total ..	1,306	2,41,972
Grand Total ..	1,306	6,12,999

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

PERIYAR SYSTEM—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. rs.
	Expenditure against construction estimate. rs.	Expenditure against open canal sanction. rs.	Total. rs.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
<i>Direct Charges.</i>							
Works ..	60,69,732	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
<i>Less—Receipts on Capital Account.</i>	14,203	7,108	21,311	..	..	..	21,311
Net Total ..	81,30,017	23,34,610	1,04,64,627	..	..	..	1,04,64,627
<i>Indirect Charges.</i>							
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.)

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

KISTNA DELTA SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated. rs.
	During the year. rs.	To end of the year. rs.	
I. WORKS—			
(1) Head works ..	..	11,96,507	11,96,507
(2) Main canals and branches ..	2,276	49,35,720	49,82,084
(3) Distributaries ..	2,62,489	31,50,101	37,28,808
(4) Drainage and protective works ..	20,001	32,95,507	33,93,900
(5) Water courses ..	32,987	92,905	1,68,116
(6) Special tools and plant. Old outlay ..	..	30,81,755	30,81,755
Total, Works.	3,17,753	1,57,52,495	1,65,51,170
II. ESTABLISHMENT ..	1,07,072	38,61,565	40,21,798
III. TOOLS AND PLANT ..	391	7,22,825	7,62,713
IV. SUSPENSE ..	..	..	..
V. Less—RECEIPTS ON CAPITAL ACCOUNT ..	116	43,468	43,468
Net outlay in India and England ..	4,25,100	2,02,93,417	2,12,92,213

KISTNA DELTA SYSTEM—*Canal Project*—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3 Sales of water	3,453	62,517	(1) Head works	244	1,84,458
4 Water-supply of towns ..	3,594	98,068	(2) Main canals and branches.	29,910	8,52,285
5 Receipts from plantations.	3,404	4,38,276	(3) Distributaries	13,118	7,98,241
6 Receipts from other canal produce	39,808	14,78,075	(4) Drainage and protective works	4,234	3,92,662
7 Water power	..	1,281	(5) Special tools and plant.	..	19,664
			Total ..	47,506	22,47,310
8 Navigation receipts ..	1,14,493	37,73,950	II. MAINTENANCE AND REPAIRS—		
9 Rents of buildings ..	3,401	1,18,441	(1) Head works	34,238	18,21,021
10 Fines	4,624	1,55,844	(2) Main canals and branches.	2,20,922	1,13,41,004
11 Miscellaneous	246	13,450	(3) Distributaries	1,18,162	55,17,758
Recoveries of expenditure.	811	14,787	(4) Drainage and protective works	71,819	19,78,879
<i>Deduct—Refunds</i>			(5) Special tools and plant.	..	2,30,755
			<i>Add—Unclassifiable outlay.</i>	..	9,10,934
Total Revenue realized in the Public Works Department.	1,72,215	61,26,088	Total ..	4,45,141	2,18,90,351
Irrigation Revenue realized in the Civil Department ..	31,76,224	17,73,52,033	Total, Extensions and Improvements and Maintenance and Repairs	4,92,847	2,40,47,661
Total, Direct Receipts ..	33,48,439	18,34,78,121	IV. ESTABLISHMENT	2,69,649	1,40,68,442
			V. TOOLS AND PLANT	607	19,47,131
			VI. REFUNDS OF REVENUE ..	..	25,907
			<i>Deduct—Recoveries on Revenue Account</i>	..	4,984

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

II. INDIRECT RECEIPTS—			Total, Direct Charges.		
Share of land revenue collected in the Civil Department.	1,89,665	1,09,01,630	Share of collection charges in the Civil Department	1,64,695	97,17,749
Total, Public Works and Civil Departments—Revenue ..	35,38,104	19,43,79,751	Indirect charges	4,934	16,48,819
			Total, Direct and Indirect Charges	9,32,532	5,14,50,725
			Balance, net revenue	26,05,572	14,29,29,026
Total, Receipts ..	35,38,104	19,43,79,751	Grand Total ..	35,38,104	19,43,79,751

KISTNA DELTA SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	3,23,95,568	Net revenue realized to end of 1937-1938 ..	14,03,23,454
Total interest charges for the year 1938-1939 ..	9,02,397	Net revenue realized during 1938-1939 ..	26,05,572
Balance net revenue ..	10,96,31,061		
Total ..	14,29,29,026	Total ..	14,29,29,026

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	19,674	6,70,608
Leave and pension allowances		5,03,855
Audit and Accounts	3,178	35,869
Total ..	22,852	12,10,332
REVENUE—		
Capitalization of abatement of land revenue	8	28,532
Leave and pension allowances		15,11,522
Audit and Accounts	4,926	1,08,765
Total ..	4,934	16,48,819
Grand Total ..	27,786	28,59,151

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.KISTNA DELTA SYSTEM—Canal Project—cont.
No. 6.—Statement comparing Charges to date with Sanctioned Estimate.

THE YEAR 1900-1901

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

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.	
<i>Direct Charges.</i>							
Works	94,90,888	48,47,185	1,43,38,073	14,14,422	22,13,097	7,98,675	1,57,52,495
Establishment	22,14,258	12,30,548	34,44,806	4,16,759	5,76,992	1,60,233	38,61,565
Tools and plant	6,60,944	57,508	7,18,452	4,373	44,261	39,888	7,22,825
Suspense account	..	..	..	..	..	..	..
Total ..	1,23,66,090	61,35,241	1,85,01,331	18,35,554	28,34,350	9,98,796	2,03,36,885
Less—Receipts on Capital Account.	15,400	28,068	43,468	..	..	..	43,468
Net Total ..	1,23,50,690	61,07,173	1,84,57,863	18,35,554	28,34,350	9,98,796	2,02,93,417
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue	4,53,037	2,17,571	6,70,608	..	43,394	43,394	6,70,608
Leave and pension allowances	3,87,938	1,15,917	5,03,855	..	..	..	5,03,855
Audit and Accounts	..	21,724	21,724	14,145	22,132	7,987	35,869
Total ..	8,40,975	3,55,212	11,96,187	14,145	65,526	51,381	12,10,332
Grand Total ..	1,31,91,665	64,62,385	1,96,54,050	18,49,699	28,99,876	10,50,177	2,15,03,749

Rs. 60 T dated 25th January

(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.)

NANDIYAR CHANNEL SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

Vide details on page 108 of the Administrative Accounts
for 1934–1935.ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

NANDIYAR CHANNEL SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Accounts for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.			RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—			
5. Receipts from plantation ..	321	7,181	(1) Head works ..	..	..	7,486
6. Receipts from other canal produce.	102	2,744	(2) Main canals and branches ..	..	..	12,353
8. Navigation receipts ..	..	..	(3) Distributaries ..	..	..	1,115
9. Rent of buildings ..	2	76	(4) Drainage and protective works.	..	..	..
10. Fines ..	..	..	(5) Special tools and plant ..	..	..	..
11. Miscellaneous ..	..	..	Total ..	..	..	20,954
Recoveries of expenditure ..	..	..				
Deduct—Refunds ..	..	..	II. MAINTENANCE AND REPAIRS—			
Total Revenue realized in the Public Works Department ..	428	12,756	(1) Head works ..	..	..	16,862
Irrigation Revenue realized in the Civil Department ..	10,779	2,67,599	(2) Main canals and branches ..	..	5,299	1,60,337
Total, Direct Receipts ..	11,207	2,80,355	(3) Distributaries ..	..	..	7,524
			(4) Drainage and protective works.	..	..	4,497
II. INDIRECT RECEIPTS—			(5) Special tools and plant ..	..	..	..
Share of land revenue collected in the Civil Department ..	243	3,467	Add—Unclassifiable outlay ..	..	..	..
			Total ..	..	5,299	1,89,220
			Total, Extensions and Improvements and Maintenance and Repairs ..	..	5,299	2,10,174
			IV. ESTABLISHMENT ..	2,395	2,395	68,809
			V. TOOLS AND PLANT ..	..	..	838
			Deduct—RECOVERIES ON REVENUE ACCOUNT ..	..	..	8
			Total, Direct Charges ..	7,694	7,694	2,79,813

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

NANDIYAR CHANNEL SYSTEM—Canal Project—cont.
No. 3.—Revenue Accounts for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.
	During the year.	To end of the year.	
	RS.	RS.	
Total, Public Works and Civil Departments, Revenue	11,450	2,83,822	Share of collection charges in the Civil Department
			Indirect charges
			Total, Direct and Indirect charges.
			* Deduct—Old maintenance charges saved to Government
			Net Total
			* Balance, net revenue
Total, Receipts	11,450	2,83,822	Grand Total
			RS.
* Direct—			2,836
Extensions and Improvements			371
Maintenance and Repairs			1,249
Establishment			..
Tools and plant			..
Total, Direct			4,456
Indirect			32
Total, Direct and Indirect			4,488

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

NANDIYAR CHANNEL SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.			Amount.	
	RS.	RS.		RS.	RS.
Total interest charges to end of 1937-1938	90,319		Net revenue realized to end of 1937-1938	80,572	
Total interest charges for the year 1938-1939	2,845		Net revenue realized during 1938-1939	7,648	
			Balance, net interest charges.	4,944	
Total	93,164		Total	93,164	

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.		To end of the year.
	RS.	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	..	53	1,481
Total	..	53	5,306
Grand Total	..	53	7,790

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
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
<i>Less—Receipts on Capital Account.</i>	..	..	..	..	..	..	..
Net Total ..	53,490	9,741	63,231	..	..	..	63,231
<i>Indirect Charges.</i>							
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 the 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 1938-1939.

[Vide details on page 106 of the Administrative Accounts for 1935-1936.]

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT

CHICACOLE MINOR RIVERS SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938–1939.

Particulars.	Amount. RS.	Amount. RS.
Total interest charges to end of 1937–1938.	3,67,663	12,00,058
Total interest charges for the year 1938–1939.	12,519	— 10,453
Balance, net revenue ..	8,09,423	
Total ..	11,89,605	11,89,605

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. 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 ..	351	7,878
Total ..	351	54,262
Grand Total ..	351	65,292

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date.	Unspent balance of sanctioned estimate.	
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 1938-1939.

[Vide details on page 119 of the Administrative Accounts for 1934-1935.]

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.LOWER COLEROON ANICUT SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
I. DIRECT RECEIPTS—						
1 Owners' rates	RS. 123	RS. 123	I. EXTENSIONS AND IMPROVEMENTS—		RS. 138	RS. 1,85,720
2 Sales of water	150	2,262	(1) Head works		4,411	7,94,034
3 Water-supply of towns	227	4,123	(2) Main canals and branches		218	65,965
4 Receipts from plantations	2,457	80,469	(3) Distributaries			10,039
5 Receipts from other canal produce	691	51,010	(4) Drainage and protective works			1,800
6 Navigation receipts		298	(5) Special tools and plant			24,873
7 Rents of buildings	382	9,283	Add—Unclassifiable outlay			
8 Miscellaneous	518	30,020	Total		4,767	10,78,821
9 Recoveries of expenditure	129	1,867				
Deduct—Refunds	68	2,461	II. MAINTENANCE AND REPAIRS—			
Total, Revenue realized in Public Works Department	4,486	1,76,997	(1) Head works		7,907	2,78,239
Irrigation revenue realized in Civil Department	2,64,366	2,07,03,528	(2) Main canals and branches		72,873	24,79,963
Total, Direct Receipts	2,68,852	2,08,80,525	(3) Distributaries		3,893	3,80,526
			(4) Drainage and protective works		629	48,661
II. INDIRECT RECEIPTS—			(5) Special tools and plant			4,82,053
Share of land revenue collected in the Civil Department	51,515	44,02,883	Add—Unclassifiable outlay			
Total, Public Works and Civil Departments, Revenue	3,20,367	2,52,83,408	Total		85,302	36,69,442
			Total, Extensions and Improvements and Maintenance and Repairs		90,069	47,48,263
			IV. ESTABLISHMENT		45,714	15,78,423
			V. TOOLS AND PLANT		77	19,186
			VI. REFUNDS OF REVENUE			423
			Deduct—Recoveries on revenue account			3,094
			Total, Direct Charges		1,35,860	63,43,201

LOWER COLEROON ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
			Share of collection charges in the Civil Department ..	15,794	12,55,321
			Indirect charges ..	901	1,68,727
			Total, Direct and Indirect charges ..	1,52,555	77,67,249
			* Deduct—Old maintenance charges saved to Government ..	10,335	2,65,634
			Balance, net revenue ..	1,42,220	75,02,215
			Net Total ..	1,78,147	1,77,81,193
			Grand Total ..	3,20,367	2,52,83,408
Total, Receipts ..	3,20,367	2,52,83,408			
				RS.	RS.
* Direct—			Indirect ..	..	73
Extensions and improvements ..	..	..		..	..
Maintenance and repairs ..	..	..		..	..
Establishment ..	..	..		..	..
Tools and plant ..	..	..		..	..
Total, Direct ..	..	10,262	Total, Direct and Indirect ..	..	10,335

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

LOWER COLEROON ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.			Amount.	
	RS.			RS.	
Total interest charges to end of 1937-1938 ..	37,63,750		Net revenue realized to end of 1937-1938 ..	..	1,76,03,046
Total interest charges for the year 1938-1939 ..	1,31,104		Net revenue realized during 1938-1939 ..	..	1,78,147
Balance, net revenue ..	1,38,86,339				
Total ..	1,77,81,193		Total ..	1,77,81,193	

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.			During the year.	To end of the year.
	RS.		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 ..	..	..	..	18,110
Leave and pension allowances ..	..	..	..	1,22,721
Audit and accounts ..	..	..	901	27,896
Total ..	..	..	901	1,68,727
Grand Total ..	..	..	901	2,56,973

LOWER COLeroon 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 sanction.	Charges to date.	Amount of sanctioned estimate.	
	RS.	RS.			RS.
Direct Charges.					
Works					24,57,252
Establishment	10,87,518	13,89,734	..	..	4,42,566
Tools and plant	2,32,629	2,09,937	..	..	16,780
Suspense account	14,059	2,721	..	..	..
	..	..	..	..	29,16,598
Total ..	13,14,206	16,02,392	..	..	3,175
	..	3,175	..	..	29,13,423
Less—Receipts on Capital Account.					
Net Total ..	13,14,206	15,99,217	..	..	..
					33,241
Indirect Charges.					45,917
Capitalized abatement of land revenue	10,946	22,295	..	..	9,088
Leave and pension allowances	32,568	13,349	..	..	..
Audit and accounts ..	..	9,088	..	..	88,246
Total ..	43,514	44,732	..	..	30,01,669
Grand Total ..	13,57,720	16,43,949	..	..	..

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

KISTNA EAST BANK CANAL EXTENSION SCHEME—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Heads of account	DIRECT CHARGES.		Cost of constructions as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	RS.
I. Works—			
(1) Headworks ..	38,163	7,12,914	6,73,105
(2) Main canals and branches ..	1,736	16,88,371	18,75,415
(3) Distributaries ..	163	9,51,188	10,08,961
(4) Drainage and protective works ..	3,704	2,48,106	2,95,558
(5) Water courses ..	7,681	2,08,780	1,75,000
(6) Special tools and plant ..	..	3,41,033	3,41,033
Total, Works ..	51,447	41,50,392	43,69,072
II. Establishment ..	18,760	7,75,233	6,45,678
III. Tools and plant ..	63	6,88,557	7,34,520
V. Less receipts on capital account ..	4,550	24,038	24,038
Net outlay in India and England ..	65,720	55,90,144	57,25,232

KISTNA EAST BANK CANAL EXTENSION SCHEME—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sale of water	..	..	(1) Headworks	..	52,048
4. Water-supply of towns ..	..	..	(2) Main canals and branches ..	2,784	12,973
5. Receipts from plantations ..	..	843	(3) Distributaries	493	20,045
6. Receipts from other canal produce	2,545	38,268	(4) Drainage and protective works ..	..	7,142
8. Navigation receipts	378	29,906	(5) Special tools and plant	..	689
9. Rents of buildings	718	22,017	Total	3,277	92,897
10. Fines	..	3	II. MAINTENANCE AND REPAIRS—		
11. Miscellaneous	..	3,840	(1) Headworks	..	18,56,261
Recoveries of expenditure ..	..	546	(2) Main canals and branches ..	15,534	2,98,463
<i>Deduct—Refunds</i>	..	1,113	(3) Distributaries	17,173	1,38,754
			(4) Drainage and protective works ..	11,732	45,897
			(5) Special tools and plant	..	20,730
			<i>Add—Unclassifiable outlay ..</i>	..	..
Total, revenue realized in Public Works Department	3,744	94,310	Total	44,459	23,60,105
Irrigation Revenue realized in Civil Department	2,69,092	48,49,985	Total, Extensions and Improvements and Maintenance and Repairs	47,736	24,53,002
Total, Direct Receipts ..	2,72,836	49,44,295	IV. ESTABLISHMENT	20,999	10,15,786
			V. TOOLS AND PLANT	59	70,603

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PUBLIC WORKS DEPARTMENT.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

II. INDIRECT RECEIPTS—			VI. REFUNDS OF REVENUE	15
Share of land Revenue collected in the Civil Department ..	87,205	15,73,431	<i>Deduct—Recoveries on Revenue account</i>	<i>176</i>
			Total, Direct charges	35,39,230
Total, Public Works and Civil Department, Revenue	3,60,041	65,17,726	Share of collection charges in the Civil Department	2,67,468
			Indirect charges	95,393
			Total, Direct and Indirect charges ..	38,92,091
			* <i>Deduct—Old maintenance charges saved to Government</i>	<i>4,58,305</i>
			Net total	34,33,786
			Balance, net revenue	30,83,940
Total, Receipts	3,60,041	65,17,726	Grand Total	65,17,726

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MADRAS PRESIDENCY.

* Direct—	RS.
Extensions and improvements ..	49
Maintenance and repairs	12,131
Establishment	4,104
Tools and plant	15
Total, Direct	16,299
Indirect	122
Total, Direct and Indirect	16,421

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

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

No. 4.—Interest Account for and to end of 1938–1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937–1938 ..	28,40,121	Net revenue realized to end of 1937–1938 ..	27,91,070
Total interest charges for the year 1938–1939 ..	2,49,644	Net revenue realized during 1938–1939 ..	2,92,870
		Balance—Net interest charges.	5,825
Total ..	30,89,765	Total ..	30,89,765

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	3	22,197
Leave and pension allowances ..	..	52,699
Audit and accounts ..	514	30,683
Total ..	517	1,05,579
REVENUE—		
Capitalization of abatement of land revenue ..	..	388
Leave and pension allowances ..	..	77,881
Audit and accounts ..	477	17,124
Total ..	477	95,393
Grand Total ..	994	2,00,972

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

KISTNA EAST BANK CANAL EXTENSION SCHEME—*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. RS.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	
Direct Charges.							
Works ..	9,86,285	5,30,147	15,16,432	26,33,960	28,52,640	2,18,680	41,50,392
Establishment ..	1,87,250	2,10,846	3,98,096	3,77,137	2,47,582	1,29,555	7,75,233
Tools and plant ..	6,71,389	6,078	6,77,467	11,090	57,053	45,963	6,88,557
Suspense account ..	..	..	..	..	..	..	..
Total ..	18,44,924	7,47,071	25,91,995	30,22,187	31,57,275	1,35,088	56,14,182
Less—Receipts on Capital Account.	377	23,661	24,038	..	..	..	24,038
Net Total ..	18,44,547	7,23,410	25,67,957	30,22,187	31,57,275	1,35,088	55,90,144
Indirect Charges.							
Capitalized abatement of land revenue ..	379	21,818	22,197	..	..	..	22,197
Leave and pension allowances ..	26,215	26,484	52,699	..	28,526	2,187	52,699
Audit and accounts ..	..	4,344	4,344	26,339	28,526	2,187	30,683
Total ..	26,594	52,646	79,240	26,339	28,526	2,187	1,05,579
Grand Total ..	18,71,141	7,76,056	26,47,197	30,48,526	31,85,801	1,37,275	56,95,723

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

TOLUDUR RESERVOIR SYSTEM.

No. 2.—Capital account for and to end of 1938-1939.

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	..	13,76,795	13,76,795
(2) Main canals and branches ..	9,590	1,81,411	2,00,507
(3) Distributaries	..	1,02,401	1,02,401
(6) Special tools and plant ..	..	— 61,411	— 61,411
Total, Works ..	9,590	15,99,196	16,18,292
II. Establishment	3,920	4,75,135	4,77,997
III. Tools and plant	8	3,05,959	3,06,626
V. Less receipts on capital account.	..	9,815	9,815
Net outlay in India and England ..	13,518	23,70,475	23,93,100

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

TOLUDUR RESERVOIR SYSTEM—cont.

No. 3.—Revenue account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.
	During the year.	To end of the year.		
	RS.	RS.		RS.
I DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—	
5. Receipts from plantations ..	..	1,314	(1) Head works	39
6. Receipts from other canal produce.	..	2,681	(2) Main canals and branches ..	867
9. Rents of buildings	..	1,404	(3) Distributaries	355
II. Miscellaneous	..	383	(4) Drainage and protective works.	2,795
Recoveries of expenditure	..	229	(5) Special tools and plant ..	..
Deduct—Refunds	..	97	Total ..	4,056
Total, Revenue realized in Public Works department	..	5,914	II. MAINTENANCE AND REPAIRS—	
Irrigation Revenue realized in Civil department	..	14,22,861	(1) Head works	18,299
Total, Direct Receipts ..	90,804	14,28,775	(2) Main canals and branches ..	18,087
II. INDIRECT RECEIPTS—			(3) Distributaries	4,564
Share of Land Revenue collected in the Civil department	..	4,032	(4) Drainage and protective works..	..
Total, Public Works and Civil departments Revenue	90,607	14,32,807	(5) Special tools and plant ..	..
			Add—Unclassified outlay ..	..
			Total ..	40,950
			Total, Extensions and Improvements and Maintenance and Repairs	45,006
			IV. ESTABLISHMENT	20,063
			V. TOOLS AND PLANT	39
			VI. REFUNDS OF REVENUE	..
			Deduct—Recoveries on revenue account	..
			Total, Direct Charges ..	65,108
			Share of collection charges in the Civil department	4,513
			Indirect Charges	464
			Total, Direct and Indirect Charges ..	70,085
			Balance net revenue ..	20,522
Total, Receipts ..	90,607	14,32,807	Grand Total ..	90,607

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

TOLUDUR RESERVOIR SYSTEM—cont.

No. 4.—Interest Accounts for and to end of 1938–1939.

Amount.	Amount.
RS.	RS.
Total interest charges to end of 1937–38 ..	20,57,455
Total interest charges for the year 1938–39 ..	1,06,342
Total ..	21,63,797
Net revenue realized to end of 1937–38 ..	7,34,983
Net revenue realized during 1938–39 ..	20,522
Balance, net interest charges.	14,08,292
Total ..	21,63,797

No. 5.—Account Indirect Charges for and to end of 1938–39.

Particulars.	During the year.	To end of the year.
RS.	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	439	1,81,158
Leave and pension allowances ..	..	66,102
Audit and accounts ..	96	4,493
Total ..	535	2,51,753
REVENUE—		
Capitalization of abatement of land revenue ..	14	606
Leave and pension allowances ..	..	886
Audit and accounts ..	450	4,305
Total ..	464	5,797
Grand Total ..	999	2,57,550

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

TOLUDUR RESERVOIR SYSTEM—cont.

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

No. 6.—Statement comparing Charges to date with sanctioned amounts									
Particulars.	CHARGES AGAINST CLOSED SANCTIONS.				CURRENT SANCTIONS.			Total charges to date against old and current sanctions.	
	Expenditure against construction estimate.		Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.		
	RS.	RS.							RS.
<i>Direct Charges.</i>									
Works ..	16,12,421	—	28,639	15,83,782	15,414	34,510	19,096	15,99,196	
Establishment ..	4,74,048	—	5,468	4,68,580	6,555	9,417	2,862	4,75,135	
Tools and plant ..	3,06,052	—	116	3,05,936	23	690	667	3,05,959	
Suspense account ..	..	..	..	..	..	..	..	..	
Total ..	23,92,521	—	34,223	23,58,298	21,992	44,617	22,625	23,80,290	
<i>Less—Receipts on Capital Account.</i>									
	8,322	1,493		9,815	..	..	..	9,815	
Net Total ..	23,84,199	—	35,716	23,48,483	21,992	44,617	22,625	23,70,475	
<i>Indirect Charges.</i>									
Capitalized abatement of land revenue ..	1,80,460	698		1,81,158	..	2,348	2,348	1,81,158	
Leave and pension allowances ..	66,102	..	155	66,102	..	..	..	66,102	
Audit and accounts ..	4,566	228		4,338	..	345	190	4,493	
Total ..	2,51,128	470		2,51,598	155	2,693	2,538	2,51,753	
Grand Total ..	26,35,327	—	35,246	26,00,081	22,147	47,310	25,163	26,22,228	

The construction estimate of the project was closed on 31st October 1935 and the completion report approved in G.O. No. 514 I., dated 28th February 1931.

PUBLIC WORKS DEPARTMENT.

POLAVARAM ISLAND PROJECT—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	RS.
I. Works—			
(2) Main canals and branches ..	..	2,78,359	2,78,359
(3) Distributaries ..	..	8,99,316	8,99,316
(4) Drainage and Protective Works.	1,091	1,12,259	1,18,991
Total, Works ..	1,091	12,89,934	12,96,666
II. Establishment ..	409	3,68,930	3,68,735
III. Tools and plant ..	12	14,344	15,121
Grand Total ..	1,512	16,73,208	16,80,522
V. Less—Receipts on Capital Account ..	..	4,099	4,099
Net outlay in India and England ..	1,512	16,69,109	16,76,423

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

POLAVARAM ISLAND PROJECT—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations ..	..	2,805	(1) Head works ..	..	15
6. Receipts from other canal produce.	..	1,288	(2) Main canals and branches ..	..	10,380
8. Navigation receipts ..	..	4	(3) Distributaries ..	1,068	263
9. Rents of buildings ..	..	163	(4) Drainage and protective works ..	..	..
Recoveries of expenditure ..	..	141	(5) Special tools and plant ..	..	..
11. Miscellaneous ..	..	43	Total ..	1,068	10,658
Deduct—Refunds ..	..	137	II. MAINTENANCE AND REPAIRS—		
Total Revenue realized in Public Works Department ..	..	4,297	(1) Head works ..	..	1,264
Irrigation Revenue realized in Civil Department ..	229	4,297	(2) Main canals and branches ..	..	55,513
.. ..	87,804	10,48,378	(3) Distributaries ..	4,767	9,332
.. ..	88,033	10,52,675	(4) Drainage and protective works ..	..	..
Total, Direct Receipts ..	..	..	(5) Special tools and plant ..	..	..
II. INDIRECT RECEIPTS—			Add—Unclassifiable outlay ..	..	..
Share of land revenue collected in the Civil Department ..	..	..	Total ..	12,724	66,109
Total, Public Works and Civil Departments, Revenue ..	88,033	10,52,675	Total, Extensions and Improvements and Maintenance and Repairs ..	13,792	76,767
Total, Receipts ..	88,033	10,52,675	IV. ESTABLISHMENT ..	6,842	37,181
			V. TOOLS AND PLANT ..	156	762
			VI. REFUNDS OF REVENUE ..	..	..
			Total, Direct Charges ..	20,790	1,14,710
			Share of collection charges in the Civil Department ..	4,390	52,417
			Indirect Charges ..	138	777
			Total, Direct and Indirect Charges ..	25,318	1,67,904
			Balance, net revenue ..	62,715	8,84,771
			Grand Total ..	88,033	10,52,675

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

POLAVARAM ISLAND PROJECT—*Canal Project*—cont.

No. 4.—Interest for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-38	8,48,652	Net revenue realized to end of 1937-38 ..	8,22,056
Total interest charges for the year 1938-39	75,070	Net revenue realized during 1938-39 ..	62,715
		Balance, net interest charges	38,951
Total ..	9,23,722	Total ..	9,23,722

No. 5.—Accounts of Indirect Charges for and to end of 1938-39.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	66	10,146
Leave and pension allowances	..	4,423
Audit and accounts	11	12,897
Total ..	77	27,466
REVENUE—		
Capitalization of abatement of land revenue ..	..	10
Leave and pension allowances	..	..
Audit and accounts	138	767
Total ..	138	777
Grand Total ..	215	28,243

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
Direct Charges.							
Works ..	12,33,116	..	12,33,116	56,818	63,550	6,732	12,89,934
Establishment ..	3,51,544	..	3,51,544	17,386	17,191	— 195	3,68,930
Tools and plant ..	13,850	..	13,850	494	1,271	777	14,344
Suspense account ..	..	..	..	..	..	..	..
Total ..	15,98,510	..	15,98,510	74,698	82,012	7,314	16,73,208
Less—Receipt on Capital Account.	4,099	..	4,099	..	..	..	4,099
Net Total ..	15,94,411	..	15,94,411	74,698	82,012	7,314	16,69,109
Indirect Charges.							
Capitalized abatement of land revenue ..	10,080	..	10,080	66	..	— 66	10,146
Leave and pension allowances ..	4,423	..	4,423	..	..	..	4,423
Audit and accounts ..	12,830	..	12,830	567	636	69	12,897
Total ..	26,833	..	26,833	633	636	3	27,466
Grand Total ..	16,21,244	..	16,21,244	75,331	82,648	7,317	16,96,575

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.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT

CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

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) <i>Head Works—</i>			
A. Preliminary expenses	..	1,86,634	1,85,000
B. Land	..	30,31,367	30,10,000
C. Works	1,25,408	2,70,67,959	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 ..	1,25,408	3,58,52,777	3,71,90,000
(2) <i>Main Canals and Branches—</i>			
(a) <i>Grand Anicut Canal system—</i>			
A. Preliminary expenses	..	98,520	99,000
B. Land	..	11,40,892	12,00,000
D. Regulators	..	3,06,822	3,20,000
E. Falls and weirs	..	1,67,144	1,70,000
F. (1) Other cross drainage works	15,045	24,88,989	23,60,000
G. Bridges	..	8,03,085	8,25,000
H. Escapes	..	29,189	25,000
K. Buildings	18,446	2,74,396	2,22,000
L. Earthwork	..	32,49,173	33,20,000
M. Plantations	..	17,625	25,000
O. Miscellaneous	1,118	1,02,381	85,000
P. Maintenance	..	1,02,132	1,20,000
Total ..	34,609	87,80,348	87,71,000
(b) <i>Vadavar system—</i>			
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	— 325	41,875	40,000
H. Escapes	..	24,349	24,350
K. Buildings	258	29,807	28,750
L. Earthwork	..	2,04,098	2,03,800
M. Plantations	..	4,049	4,060
O. Miscellaneous	..	13,804	14,500
P. Maintenance	..	9,664	10,800
Total ..	— 67	5,49,157	5,44,000
Total, (2) Main Canals and Branches.	34,542	93,29,505	93,15,000

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.CAUVERY-METTUR RESERVOIR PROJECT—*Canal Project—cont.*No. 2.—Capital Account for and to end of 1938–1939—*cont.*

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	RS.
I. WORKS—<i>cont.</i>			
(3) <i>Distributaries—</i>			
(a) <i>Grand Anicut Canal system—</i>			
A. Preliminary expenses	..	1,30,714	1,32,000
B. Land	8,314	27,01,272	28,75,000
C. Works	1,954	14,13,881	11,25,000
L. Earthwork	565	8,63,806	8,90,000
M. Plantations	..	11,346	18,000
O. Miscellaneous	..	72,335	80,000
P. Maintenance	..	40,194	40,000
Total ..	10,833	52,33,548	51,60,000
(b) <i>Vadavar system—</i>			
A. Preliminary expenses	..	22,604	22,800
B. Land	..	4,58,943	4,57,200
C. Works	— 30	2,06,057	2,09,000
L. Earthwork	— 428	2,46,986	2,48,000
M. Plantations	..	2,773	2,800
O. Miscellaneous	— 7	13,894	16,000
P. Maintenance	..	17,839	24,000
Total ..	— 465	9,69,096	9,79,800
Total, (3) <i>Distributaries</i> ..	10,368	62,02,644	61,39,800
(6) <i>Special Tools and Plant</i> ..	— 69,515 *	87,76,206	87,00,000
<i>Loss on stock</i> ..	1,337	2,53,471	10,200
Total, Works ..	1,02,140	6,04,14,603	6,13,55,000
II. ESTABLISHMENT (a)—			
<i>Non-voted—(Charges)—</i>			
Pay of officers	..	14,33,255	..
Cost of passage granted	..	27,965	..
Other compensatory allowances. } ..	..	98,636	..
Travelling allowance	..	137	..
Contingencies	..	5,526	..
Supervision charges	..	..	..
Bonus contribution to Special Provident Fund	..	12,942	..
Deduct—Recoveries	..	4,637	..
<i>Voted—</i>			
Pay of officers	1,710	10,59,585	..
Pay of establishment	3,496	21,87,004	..
Travelling allowance	..	3,49,989	..
Fixed travelling allowance	..	..	..
Other compensatory allowance. } ..	..	85	..
Contract contingencies	..	2,093	..
Supplies and services	..	..	..

* Salvage value of Special Tools and Plant has been taken as a reduction of expenditure under "Special Tools and Plant" instead of being credited to "Receipts and recoveries on Capital Account"—Vide Auditor-General letter No. 769 Administration—N/431-27, dated 22nd May 1929.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

CAUVERY-METTUR RESERVOIR PROJECT—Canal Project—cont.

No. 2.—Capital Account for and to end of 1938-1939—cont.

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated. RS.
	During the year. RS.	To end of the year. RS.	
II. ESTABLISHMENT (a)—cont.			
Voted—cont.			
Non-contract contingencies—			
Stationery and Printing ..	..	2,07,832	..
Other contingencies ..	..	58,231	..
Supervision charges ..	..	40,947	..
Bonus contribution to Special Provident Fund ..	..	12,704	..
Charges payable to Government—			
Departments, etc. ..	..	1,104	..
Total ..	5,206	54,93,398	..
English cost of establishment—			
Par value (Voted and Non-voted) ..	..	3,32,962	..
Loss or gain by exchange ..	..	8,585	..
Deduct—Recoveries (Voted) ..	..	2,53,540	..
Add—Amount debited by transferred establishment (Establishment inclusive of pensionary charges) ..	34,436	83,255	..
Add—Pensionary charges ..	619	5,62,702	..
Net total, Establishment (a) ..	40,261	62,27,362	58,75,000
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 ..	95	289	..
Net Total, Tools and Plant ..	95	2,97,378	3,00,000
IV. SUSPENSE ..	3,047	1,00,804	90,000
Grand Total ..	1,39,449	6,70,40,147	6,76,20,000
V. Less—RECEIPTS ON CAPITAL ACCOUNT ..	17,849	21,46,659	8,50,000
Net outlay in India and England ..	1,21,600	6,48,93,488	6,87,70,000

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sales of water ..	205	487	(1) Head works ..	419	7,927
5. Receipts from plantations ..	3,028	11,717	(2) Main canals and branches ..	8,325	79,842
6. Receipts from other canal produce ..	71	760	(3) Distributaries ..	5,784	52,036
8. Navigation ..	22	106	Total ..	14,528	1,39,805
9. Rents of buildings ..	10,408	79,535	II. MAINTENANCE AND REPAIRS—		
10. Fines ..	..	29	(1) Head works ..	58,350	3,35,990
11. Miscellaneous ..	2,431	29,649	(2) Main canals and branches ..	64,387	4,74,462
Recoveries of expenditure ..	22	5,134	(3) Distributaries ..	49,015	2,36,469
Deduct—Refunds ..	11	1,693	(4) Drainage and protection works ..	3,787	6,243
Total, Revenue realized in Public Works Department ..	16,176	1,25,724	Total ..	1,75,539	10,53,164
Irrigation revenue realized in Civil Department ..	12,03,931	56,56,354	III. COMPENSATION—		
Total, Direct Receipts ..	12,20,107	57,82,078	Total, Extensions and Improvements and Maintenance and Repairs ..	1,90,067	11,92,969
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT ..	85,319	4,95,247
Share of land revenue collected in the Civil Department ..	..	..	V. TOOLS AND PLANT ..	170	3,837
Total, Public Works and Civil Departments, Revenue ..	12,20,107	57,82,078	Total, Direct Charges ..	2,75,556	16,92,053
* DIRECT—			Share of collection charges in the Civil Department ..	60,197	2,82,819
Extension and Improvements ..	..	11,400	Indirect charges ..	2,255	12,260
Maintenance and Repairs ..	..	4,660	Total, Direct and Indirect Charges ..	3,38,008	19,37,132
Establishment ..	..	10	* Deduct—Old maintenance charges saved to Government ..	16,184	16,184
Tools and Plant ..	..	..	Net, Total ..	3,21,824	19,70,948
Total, Direct ..	..	16,070	Balance Net Revenue ..	8,95,283	38,11,130
Indirect ..	..	114	Grand Total ..	12,20,107	57,82,078
Total, Direct and Indirect ..	..	16,184			

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

CAUVERY-METTUR RESERVOIR PROJECT—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938 ..	2,70,58,379	Net revenue realized to end of 1937-1938 ..	29,12,347
Total interest charges for the year 1938-1939 ..	29,17,443	Net revenue realized during 1938-1939 ..	8,98,283
		Balance, net interest charges ..	2,61,64,692
Total ..	2,99,75,822		2,99,75,822

No. 5.—Account of Indirect Charges for and to end of 1938-39.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	185	4,48,680
Leave and pension allowance ..	..	23,817
Audit and accounts ..	1,022	5,75,247
Total ..	1,207	10,47,544
REVENUE—		
Capitalization of abatement of land revenue ..	354	354
Audit and accounts ..	1,901	11,906
Total ..	2,255	12,260
Grand Total ..	3,462	10,59,840

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

CAUVERY-METTUR RESERVOIR 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.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
				RS.	RS.	RS.	
Direct Charges.							
Works ..	..	..	..	6,04,14,603	6,13,55,000	9,40,397	..
Establishment ..	..	..	..	62,27,362	58,75,000	— 3,52,362	..
Tools and plant ..	..	..	..	2,97,378	3,00,000	2,622	..
Suspense account ..	..	..	..	1,00,804	90,000	— 10,804	..
Total ..	..	..	..	6,70,40,147	6,76,20,000	5,79,853	..
Less—Receipts on Capital Account.	..	..	..	21,46,659	8,50,000	— 12,96,659	..
Total outlay in India and England ..	..	..	..	6,48,93,488	6,67,70,000	18,76,512	..
Indirect Charges.							
Capitalization of abatement of land revenue ..	..	..	..	4,48,680	4,89,000	40,320	..
Leave and pension allowances ..	..	..	..	23,617	25,000	1,383	..
Audit and accounts ..	..	..	..	5,75,247	6,16,000	40,753	..
Total ..	..	..	..	10,47,544	11,30,000	82,456	..
Grand total outlay in India and England ..	..	..	..	6,59,41,032	6,79,00,000	19,58,968	..

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

KATTALAI ANICUT SCHEME—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

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) <i>Head Works</i> —			
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) <i>Main Canals and Branches</i> —			
A. Preliminary expenses		11,933	20,004
B. Land	822	4,79,452	4,58,169
C. Works		52,240	55,135
D. Regulators		92,541	1,01,030
E. Falls and weirs		22,849	25,703
F. Cross drainage	3,280	3,31,903	3,47,635
F. (1) Other cross and drainage works		3,317	3,470
G. Bridges		2,72,749	2,58,012
H. Escapes		40,913	
K. Buildings		28,865	39,382
L. Earthwork	1,506	11,52,465	12,99,368
M. Plantations			11,000
N. Tanks			46,600
O. Miscellaneous	25,187	52,130	67,140
P. Maintenance		43,740	43,359
Unforeseen works			92,425
Total, Main Canals	30,795	25,85,097	28,68,432
(3) <i>Distributaries</i> —			
B. Land	377	87,512	43,851
C. Works	250	12,146	23,304
E. Falls and weirs	508	11,624	27,182
L. Earthwork	604	40,382	60,079
O. Miscellaneous	115	12,637	11,584
Total	1,854	1,64,301	1,66,000
(6) <i>Special Tools and Plant</i>	36	36,560	96,392
Loss on stock		2	
Total, Works	32,685	34,11,001	38,10,824

II. ESTABLISHMENT—

Non-voted (Charged)—

Pay of officers		45,325	
Passage pay		476	
Travelling allowance		6,945	

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY

KATTALAI ANICUT SCHEME—*Canal Project*—cont.No. 2.—Capital Account for and to end of 1938–1939—*cont.*

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	RS.
II. ESTABLISHMENT— <i>cont.</i>			
Voted—			
Pay of officers		52,743	
Pay of establishment		1,14,462	
Travelling allowance			
Fixed travelling allowance			
Other compensatory allowance		34,722	
Non-contract, contingencies—			
Miscellaneous			
Total, Establishment		2,58,673	5,53,700
English cost of establishment—			
Par value		18,678	
Loss or gain by exchange		1,262	
Add—Pensionary charges on special establishment		21,700	
Add—Supervision charges on special establishment		14,984	
Add—Amount debited by Transferred establishment (inclusive of pensionary charges)	12,724	1,49,597	
Grand total, Establishment	12,724	4,64,894	5,53,700
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	57,750
Add—Amount debited by Transferred		— 529	
Net total, Tools and Plant		52,590	57,750
IV. SUSPENSE		1	
V. <i>Less</i> —RECEIPTS ON CAPITAL ACCOUNT.	9	10,540	
Net outlay in India and England	45,400	39,17,946	44,22,274

PUBLIC WORKS DEPARTMENT.

KATTALAI ANICUT SCHEME—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.		RS.	RS.
Sales of water	50	369	I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations	1,940	24,046	(1) Head works	..	675
6. Receipts from other canal produce	1,083	6,494	(2) Main canals and branches	10,866	80,636
8. Navigation receipts	26	352	(3) Distributaries	73	1,523
9. Rents of buildings	191	1,466	(4) Drainage and protective works	..	1,171
10. Fines	..	..	(5) Special tools and plant	..	..
11. Miscellaneous	26	152	Total	10,939	82,655
Recoveries of expenditure	47	1,121	II. MAINTENANCE AND REPAIRS—		
Deduct—Refunds	3	827	(1) Head works	..	29,873
Total revenue realized in the Public Works Department	3,360	33,173	(2) Main canals and branches	66,503	6,45,984
Irrigation revenue realized in Civil Department	75,112	5,46,315	(3) Distributaries	..	3,221
.. .. .	..	..	(4) Drainage and protective works	..	..
.. .. .	..	..	(5) Special tools and plant	..	..
Total, Direct Receipts	78,472	5,79,488	Add—Unclassifiable outlay	..	..
			Total	66,503	6,78,878

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

I. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	121	856	Total, Extensions and Improvements and Maintenance and Repairs	77,442	7,61,533
Total, Public Works and Civil Departments, Revenue	78,593	5,80,344	IV. ESTABLISHMENT	32,501	2,89,203
			V. TOOLS AND PLANT	..	1,392
			VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges	1,09,943	10,52,128
			Share of collection charges in the Civil Department	3,757	27,325
			Indirect charges	925	7,768
			Total, Direct and Indirect Charges	1,14,625	10,87,221
			Deduct—Old maintenance charges saved to Government *	67,866	5,34,740
			Balance, Net revenue	46,759	5,52,481
			Net Total	31,834	27,863
			Grand Total	78,593	5,80,344
Grand Total	78,593	5,80,344			
			RS.		
* DIRECT—					
Maintenance and repairs	..	..	48,500		
Establishment	..	..	18,881		
Tools and plant	..	..	..		
Total, Direct	..	..	67,381		
INDIRECT	..	..	485		
Total	..	..	67,866		

PUBLIC WORKS DEPARTMENT.

KATTALAI ANICUT SCHEME—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937–1938 ..	12,87,537	Net revenue realized to end of 1937–1938 ..	— 3,971
Total interest charges for the year 1938–1939.	1,75,198	Net revenue realized during 1938–1939 ..	31,884
		Balance, net interest charges ..	14,34,872
Total ..	14,62,735	Total ..	14,62,735

No. 5.—Account of indirect charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	589	55,443
Leave and pension allowances ..	..	7,233
Audit and accounts ..	327	34,113
Total ..	916	96,789
Capitalization of abatement of land revenue ..	150	151
Audit and accounts ..	775	7,617
Total ..	925	7,768
Grand total ..	1,841	1,04,557

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

KATTALAI ANICUT SCHEME—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 sanction.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.
<i>Direct charges.</i>					
Works ..	..	..	34,11,001	38,10,824	3,99,823
Establishment ..	..	..	4,64,894	5,53,700	88,806
Tools and plant ..	..	..	52,590	57,750	5,160
Suspense account ..	..	..	1	..	— 1
Total ..	..	..	39,28,486	44,22,274	4,93,788
Less—Receipt on capital account ..	..	..	10,540	..	— 10,540
Net total outlay in India and Eng-land ..	..	..	39,17,946	44,22,274	5,04,328
<i>Indirect charges.</i>					
Capitalized abatement of land revenue ..	..	..	55,443	46,097	— 9,346
Leave and pension allowance ..	..	..	7,233	7,233	..
Audit and accounts ..	..	..	34,113	38,108	3,995
Total ..	..	..	96,789	91,438	— 5,351
Grand total outlay in India and Eng-land.	..	..	40,14,735	45,13,712	4,98,977

KURNOOL-CUDDAPAH CANAL—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

[Vide details on pages 148 and 149 of the Administrative Accounts for 1934–35.]

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.KURNOOL-CUDDAPAH CANAL—*Canal Project*—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

	Receipts.	TOTAL.		Charges.		TOTAL.	
		During the year.	To end of the year.			During the year.	To end of the year.
		RS.	RS.			RS.	RS.
I. DIRECT RECEIPTS—				I. EXTENSIONS AND IMPROVEMENTS—			
1. Water-rates from irrigation ..			35,98,514	(1) Head works ..		..	1,55,670
2. Sale of water ..		.. 266	8,807	(2) Main canals and branches ..		..	4,38,289
3. Water-supply of towns ..		..	77,644	(3) Distributaries ..		..	80,406
4. Receipts from plantations ..		..	24,278	(4) Drainage and protective works ..		..	13,251
5. Receipts from other canal produce ..		..	2,64,326	(5) Special tools and plant ..		..	— 168
6. Navigation receipts ..		3,657	90,027	Add—Unclassifiable outlay ..		..	565
7. Rents of buildings ..		72	53,565	Total ..		1,662	6,88,013
8. Fines ..		1,187	157				
9. Miscellaneous ..		..	1,11,938	II. MAINTENANCE AND REPAIRS—			
10. Recoveries of expenditure ..		486	6,964	(1) Head works ..		3,580	2,63,393
11. Miscellaneous ..		115	..	(2) Main canals and branches ..		59,582	38,78,997
Deduct—Refunds ..		1,680	4,224	(3) Distributaries ..		4,682	5,57,301
				(4) Drainage and protective works ..		..	20,108
				(5) Special tools and plant ..		..	5,891
				Add—Unclassifiable outlay ..		..	11,150
				Total ..		67,844	47,36,840
Total revenue realized in Public Works Department.		4,103	42,31,996				
Irrigation revenue realized in Civil Department.		2,85,402	88,19,853	Total, Extensions and Improvements and Maintenance and Repairs ..		69,506	54,24,853
				IV. ESTABLISHMENT ..		54,011	20,84,561
				V. TOOLS AND PLANT ..		64	1,16,087
				VI. REFUNDS OF REVENUE ..		..	14,592
				Deduct—Recoveries on Revenue Account.		..	196
				Total, Direct Charges ..		1,23,581	76,39,897
Total, Direct Receipts ..		2,89,505	1,30,51,849				

KURNOOL-CUDDAPAH CANAL—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.	Charges to date.	Amount of sanctioned estimate.	
	RS.	RS.			RS.
<i>Direct charges.</i>					
Works	1,77,82,139	13,10,953	..	..	1,90,93,092
Establishment	..	3,80,864	..	..	3,80,864
Tools and plant	..	3,085	..	..	3,085
Suspense account	..	..	..	..	..
Loss by exchange	40,80,918	..	..	..	40,80,918
Total	2,18,63,057	16,94,902	..	..	2,35,57,959
Less—Receipts on Capital Account.	2,24,115	20,168	..	..	2,44,283
Net total	2,16,38,942	16,74,734	..	..	2,33,13,676
<i>Indirect charges.</i>					
Capitalized abatement of land revenue	..	19,983	..	..	19,983
Leave and pension allowances	..	53,274	..	..	53,274
Audit and accounts	..	181	..	..	181
Total	..	73,438	..	..	73,438
Grand total	2,16,38,942	17,48,172	..	..	2,33,87,114

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

BARUR TANK—Tank Project.

No. 2.—Capital Account for and to end of 1938-1939.

Head 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	21	52,691	52,691
(2) Main canals and branches	..	1,25,675	1,25,675
(2) (a) Reservoirs	..	69,775	69,775
(3) Distributaries	..	94,642	94,642
(6) Special tools and plant	..	..	..
Total works	21	3,42,783	3,42,783
II. ESTABLISHMENT	5	78,506	78,506
III. TOOLS AND PLANT	..	6,961	6,961
Grand total	26	4,28,250	4,28,250
V. Less receipts on capital account	..	22	22
Net outlay in India and England	26	4,28,228	4,28,228

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

BARUR TANK—Tank Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations	50	7,878	(1) Head works	..	4,627
6. Receipts from other canal produce.	1,582	26,254	(2) Main canals and branches	194	20,822
9. Rents of buildings	83	1,435	(3) Distributaries	3	2,692
11. Miscellaneous	3	2,007	(4) Drainage and protective works	..	1,661
Recoveries of expenditure	..	39	(5) Special tools and plant	..	..
Deduct—Refunds	..	168	Total	197	29,802
Total, Revenue realized in Public Works Department	1,718	37,445	II. MAINTENANCE AND REPAIRS—		
Irrigation Revenue realized in Civil Department	16,842	7,00,429	(1) Head works	537	21,843
Total, Direct Receipts	18,560	7,37,874	(2) Main canals and branches	10,497	1,97,491
			(3) Distributaries	..	* — 35,101
			(4) Drainage and protective works	..	12,090
			(5) Special tools and plant	..	* + 35,101
			Total	11,034	2,32,090
INDIRECT RECEIPTS—			Total, Extensions and Improvements and Maintenance and Repairs	11,231	2,61,892
Share of land revenue collected in the Civil Department	782	19,878	IV. ESTABLISHMENT	3,541	91,068
Total, Public Works and Civil Departments, Revenue	19,342	7,57,752	V. TOOLS AND PLANT	11	1,381
			VI. REFUNDS OF REVENUE	..	54
			Deduct—Recoveries on revenue account.	..	44
			Total, Direct Charges	14,783	3,54,351
			Share of collection charges in the Civil Department	851	35,178
			Indirect charges	112	10,177
			Total, Direct and Indirect charges	15,746	3,99,706
			Balance, Net revenue	3,596	3,58,046
Total, Receipts	19,342	7,57,752	Grand total	19,342	7,57,752

* Expenditure wrongly classified in previous years now adjusted correctly with reference to letter No. 451-Ag., dated 22nd August 1939 from the Executive Engineer, Salem Division.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

BARUR TANK—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938	7,77,597	Net revenue realized to end of 1937-1938	3,54,450
Total interest charges for the year 1938-1939	19,264	Net revenue realized during 1938-1939	3,599
		Balance, net interest charges	4,38,815
Total	7,96,861	Total	7,96,861

No. 5.—Account of Indirect charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. 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	112	1,116
Total	112	10,177
Grand total	112	33,986

BARUR 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Direct Charges.</i>							
Works ..	..	..	..	..	..	..	3,42,783
Establishment ..	3,11,681	31,102	3,42,783	..	..	..	78,506
Tools and plant ..	71,683	6,823	78,506	..	..	..	6,961
Suspense account ..	6,883	78	6,961	..	..	..	..
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
<i>Indirect Charges.</i>							
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 September 1891.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

VALLUR ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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

VALUABLE ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	
	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.	RS.	RS.
I. DIRECT RECEIPTS—				
5. Receipts from plantations ..	..	..		4,841
6. Receipts from other canal produce ..	..	1,766	.. 10	1,392
9. Rents of buildings ..	.. 9	1,977	..	.. 4,817
Recoveries of expenditure ..	.. 2	286	..	..
11. Miscellaneous ..	150	13	..	..
<i>Deduct—Refunds ..</i>	..	3,269	..	..
		109		11,050
Total, Revenue realized in Public Works Department.	161	7,202		43,481
II. IRRIGATION REVENUE realized in Civil Department ..	8,532	1,51,144	4,494	35,664
	— 8,371	1,58,346	..	..
Total, Direct Receipts ..			4,494	17,582
				96,727
Total, Extensions and Improvements and Maintenance and Repairs ..			4,504	1,07,777
IV. ESTABLISHMENT ..			694	25,868
V. TOOLS AND PLANT ..			2	658
VI. RECOVERIES ON REVENUE ACCOUNT ..			..	10
Total, Direct Charges ..			5,200	1,34,293

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department ..	1,074	64,671	.. 373	10,793	3,014
Total, Public Works and Civil Departments, Revenue ..	7,297	2,23,017	4,872	1,48,100	63,810
			1,477	84,290	1,38,727
Total, Receipts ..	7,297	2,23,017	3,395	2,23,017	..
	— 7,297	2,23,017	— 10,692	..	..
			— 7,297	..	..
(a) Direct—					
Extensions and Improvements ..	..	..	..	..	226
Maintenance and repairs ..	..	..	..	..	1,077
Establishment ..	..	..	..	..	160
Tools and plant ..	..	..	..	..	1
Indirect charges ..	..	..	..	..	1,464
	..	..	..	..	13
Total, Direct and Indirect Charges ..			..	..	1,477
					..
Share of collection charges in the Civil Department ..					..
Indirect charges ..					..
Total, Direct and Indirect Charges.					..
<i>Deduct—Old maintenance charges saved to Government (a) ..</i>					..
					..
Net Total ..					..
Balance, Net Revenue ..					..
Grand Total ..					..
					RS.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

VALLUR ANICUT SYSTEM—*Canal Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937–38 ..	1,73,991	Net revenue realized to end of 1937–38 ..	1,49,419
Total interest charges for the year 1938–39— ..	3,346	Net revenue realized during 1938–39 ..	10,602
		Balance, net interest charges ..	38,610
Total ..	1,77,337	Total ..	1,77,337

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	45	525
Total ..	45	3,014
Grand Total ..	45	4,930

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct Charges.							
Works ..	..	..	..	..	..	..	60,662
Establishment ..	..	..	..	..	..	..	13,679
Tools and plant ..	..	..	..	..	..	..	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 ..	1,628	288	1,916	..	..	..	1,916
Leave and pension allowances ..	1,628	288	1,916	..	..	..	1,916
Total ..	3,256	576	3,832	..	..	..	3,832
Grand Total ..	65,433	12,765	78,198	..	..	..	78,198

The construction estimate of the project was closed on 31st March 1939.

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PUBLIC WORKS DEPARTMENT.

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

No. 2.—Capital Account for and to end of 1938-1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

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MADRAS PRESIDENCY.

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*Tank Project*—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.		RS.	RS.
3. Sales of water	..	9,80,626	I. EXTENSIONS AND IMPROVEMENTS—	..	6,704
4. Water-supply of towns	52,536	5,65,491	(1) Head works	..	83,135
5. Receipts from plantations	..	2,243	(2) Main canals and branches	..	3,277
6. Receipts from other canal produce	..	5,462	(3) Distributaries	..	613
9. Rents of buildings	..	2,601	(4) Drainage and protective works	..	22
10. Fines	..	322	(5) Special tools and plant	..	93,751
11. Miscellaneous	..	7,345	Total	115	..
Recoveries of expenditure	..	101	II. MAINTENANCE AND REPAIRS—	..	61,876
Deduct—Refunds	..	90	(1) Head works	..	8,93,490
Total, Revenue realized in Public Works Department	52,785	15,64,101	(2) Main canals and branches	15,989	3,980
Irrigation revenue realized in Civil Department	13,324	7,38,834	(3) Distributaries	..	3,061
Total, Direct Receipts	39,461	23,02,985	(4) Drainage and protective works	..	..
			(5) Special tools and plant	..	9,62,407
			Total	15,989	10,56,158
			Total, Extensions and Improvements and Maintenance and Repairs	16,104	3,16,715
			IV. ESTABLISHMENT	2,218	9,852
			V. TOOLS AND PLANT	6	88
			VI. REFUNDS OF REVENUE	..	1,065
			Deduct—Recoveries on Revenue account	..	13,81,748
			Total, Direct Charges	18,328	..

No. 3.—Revenue Account for and to end of 1938-1939—*cont.*

[illegible]

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

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	39,57,604	Net revenue realized to end of 1937-1938	11,76,461
Total interest charges for the year 1938-1939 ..	73,299	Net revenue realized during 1938-1939	26,383
		Balance, net interest charges	28,28,059
Total ..	40,30,903	Total ..	40,30,903

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	161	3,729
Total ..	161	41,081
Grand total ..	161	2,81,135

MADRAS WATER-SUPPLY AND IRRIGATION SYSTEM—*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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
<i>Direct Charges.</i>							
Work ..	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
<i>Less—Receipts on Capital Account.</i>	1,167	135	1,302	..	..	..	1,302
Net total ..	15,15,827	1,13,037	16,28,864	..	..	..	16,28,864
<i>Indirect Charges.</i>							
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 in 1893 and the completion report approved in G.O. No. 153 L., dated 18th February 1895.

PELANDORAI ANICUT SYSTEM—*Canal Project.*

No. 2.—Capital Account for and to end of 1938-1939.

[Vide details on page 169 of the Administrative Account for 1934-35.]

PELANDORAI ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations ..	833	13,578	(1) Head works ..	439	23,086
6. Receipts from other canal produce.	51	9,770	(2) Main canals and branches ..	68	55,629
8. Navigation Receipts ..	..	..	(3) Distributaries ..	377	25,315
9. Rents of buildings ..	136	2,830	(4) Drainage and protective works ..	..	..
10. Fines ..	..	..	(5) Special tools and plant ..	..	..
11. Miscellaneous ..	..	982	Total ..	984	1,04,030
Recoveries of expenditure ..	..	33	II. MAINTENANCE AND REPAIRS—		
Deduct—Refunds ..	..	331	(1) Head works ..	3,500	3,33,734
Total, Revenue realized in Public Works Department ..	1,020	26,864	(2) Main canals and branches ..	5,195	4,18,548
Irrigation Revenue realized in Civil Department ..	15,261	21,27,705	(3) Distributaries ..	2,974	96,822
			(4) Drainage and protective works ..	..	123
			(5) Special tools and plant ..	..	..
			Add—Unclassifiable outlay ..	..	..
Total, Direct receipts ..	16,281	21,54,569	Total ..	11,669	8,49,227
			Total, Extensions and Improvements and Maintenance and Repairs ..	12,653	9,53,257
			IV. ESTABLISHMENT ..	6,588	2,69,850
			V. TOOLS AND PLANT ..	11	6,304
			VI. REFUNDS OF REVENUE ..	..	30
			Deduct—Recoveries on Revenue account.	..	168
			Total, Direct Charges.	19,262	12,29,273

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department ..	86	5,813	Share of collection charges in the Civil Department ..	767	1,07,467
			Indirect charges ..	127	33,523
Total, Public Works and Civil Departments, Revenue ..	16,367	21,60,382	Total, Direct and Indirect Charges. Deduct—Old maintenance charges saved to Government (a) ..	20,146	13,70,263
			Not total ..	166	9,889
			Balance, Net Revenue ..	19,980	13,60,374
			Grand total ..	—3,613	8,00,008
				16,367	21,60,382
(a) Direct—			RS.		
Extensions and improvements ..	..	..	..	59	..
Maintenance and repairs ..	..	..	..	58	..
Establishment ..	..	..	..	43	..
Tools and plant ..	..	..	..	..	..
Indirect charges ..	..	..	Total, Direct Charges ..	165	..
			..	1	..
			Total, Direct and Indirect Charges ..	166	..

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

PELANDORAI ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Amount.	Amount.
RS.	RS.
Total interest charges to end of 1937-1938. 12,19,064	Net revenue realized to end of 1937-1938. 8,03,621
Total interest charges for the year 1938-1939. 28,949	Net revenue realized during 1938-1939. — 3,613
	Balance, net interest charges. 4,48,005
Total .. 12,48,013	Total .. 12,48,013

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	27,907
Leave and pension allowance	..	20,865
Audit and accounts	..	..
Total	..	48,772
REVENUE—		
Capitalization of abatement of land revenue	..	1,069
Leave and pension allowances	..	29,994
Audit and accounts	127	2,460
Total	127	33,523
Grand total	127	82,295

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
Direct charges.							
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 rev- enue	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 L, dated 19th February 1894.

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

PALAR ANICUT SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938–1939.

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated.
	During the year.	To end of the year.	
	RS.	RS.	
I. Works—			
(1) Headworks	..	2,10,583	2,10,583
(2) Main canals and branches	..	4,37,276	4,37,276
(3) Distributaries	11,801	1,87,035	1,95,313
Old outlay	..	10,26,978	10,26,978
Total, Works ..	11,801	18,61,872	18,70,150
II. Establishment	3,349	4,72,410	4,74,540
III. Tools and plant	12	30,054	30,444
Grand total ..	15,162	23,64,336	23,75,134
V. Less receipts on capital account ..	..	672	672
Net outlay in India and England ..	15,162	23,63,664	23,74,462

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

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MADRAS PRESIDENCY.

PALAR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
1. Water rates	..	5	(1) Head works	172	2,14,921
5. Receipts from plantations	584	27,531	(2) Main canals and branches	489	1,86,455
6. Receipts from other canal produce.	217	47,304	(3) Distributaries	1,308	2,71,538
9. Rents of buildings	358	7,663	(4) Drainage and protective works	..	1,152
10. Fines	..	64	(5) Special tools and plant	..	32,342
11. Miscellaneous	521	36,704	Add—Unclassifiable outlay	..	..
Recoveries of expenditure	43	630	Total	1,969	7,06,408
Deduct—Refunds	..	1,691			
Total, Revenue realized in Public Works Department.	1,723	1,18,260	II. MAINTENANCE AND REPAIRS—		
Irrigation Revenue realized in Civil Department.	1,20,498	91,32,255	(1) Head works	4,407	3,48,790
Total, Direct Receipts ..	1,22,221	92,50,515	(2) Main canals and branches	4,836	11,59,355
			(3) Distributaries	52,810	16,93,390
II. INDIRECT RECEIPTS—			(4) Drainage and protective works	..	5,742
Share of land revenue collected in the Civil Department.	16,852	12,32,916	(5) Special tools and plant	..	99,655
Total, Public Works and Civil Departments, Revenue.	1,39,073	1,04,83,431	Add—Unclassifiable outlay	..	..
			Total	62,053	33,06,932
			Total Extensions and Improvements and Maintenance and Repairs.	64,022	40,13,340
			IV. ESTABLISHMENT	19,680	10,54,587
			V. TOOLS AND PLANT	56	26,800
			VI. REFUNDS OF REVENUE	..	10,393
			Deduct—Recoveries on Revenue Account.	..	19
			Total, Direct charges ..	83,758	51,05,101

PALAR ANICUT SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.
	During the year. RS.	To end of the year. RS.	
			Share of collection charges in the Civil Department.
			Indirect charge
			Total, Direct and Indirect Charges.
			* <i>Deduct</i> —Old maintenance charges saved to Government.
			Net Total
			Balance, Net Revenue
			Grand total
Total, Receipts ..	1,39,073	1,04,83,431	
* Direct—			RS.
Extensions and improvements ..			178
Maintenance and repairs ..			2,909
Establishment ..			876
Tools and plant ..			3
			Total, Direct
Indirect			3,966
			31
			Total, Direct and Indirect
			3,997

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

PALAR ANICUT SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.			Amount.	
	RS.			RS.	
Total interest charges to end of 1937-1938 ..	54,67,514		Net revenue realized to end of 1937-1938 ..	49,81,303	
Total interest charges for the year 1938-1939 ..	1,06,005		Net revenue realized during 1938-1939 ..	51,855	
			Balance, net interest charges	5,40,361	
Total ..	55,73,519		Total ..	55,73,519	

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	118		220
Total ..	118		1,17,422
REVENUE—			
Capitalization of abatement of land revenue			2,638
Leave and pension allowances			1,21,432
Audit and accounts	640		13,365
Total ..	640		1,37,435
Grand Total ..	758		2,54,857

PALAR 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	RS.	RS.
<i>Direct charges.</i>	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Works ..	15,22,878	3,27,193	18,50,071	11,801	20,079	8,278	18,61,872	
Establishment ..	3,99,070	69,991	4,69,061	3,349	5,479	2,130	4,72,410	
Tools and plant ..	29,875	167	30,042	12	402	390	30,054	
Suspense account ..	..	..	..	..	..	..	..	
Total ..	19,51,823	3,97,351	23,49,174	15,162	25,960	10,798	23,64,336	
Less—Receipts on Capital Account.	..	672	672	..	..	..	672	
Net Total ..	19,51,823	3,96,679	23,48,502	15,162	25,960	10,798	23,63,664	
<i>Indirect Charges.</i>								
Capitalized abatement of land revenue ..	23,054	2,504	25,558	..	..	..	25,558	
Leave and pension allowances ..	81,976	9,668	91,644	..	201	83	91,644	
Audit and accounts ..	..	102	102	118	201	83	220	
Total ..	1,05,030	12,274	1,17,304	118	201	83	1,17,422	
Grand Total ..	20,56,853	4,08,953	24,65,806	15,280	26,161	10,881	24,81,086	

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MUNIYERU SYSTEM—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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 ..	..	70,241	70,241
(2) Main canals and branches ..	725	3,33,411	3,33,899
(3) Distributaries ..	..	67,084	67,084
(6) Special tools and plant ..	..	..	..
Total, Works ..	725	4,70,736	4,71,224
II. Establishment ..	245	1,06,584	1,06,270
III. Tools and plant ..	1	3,748	3,857
V. Less receipts on capital account ..	..	1,732	1,732
Net outlay in India and England ..	971	5,79,336	5,79,619

MUNIYERU SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Particulars.	Amount. RS.	Amount. RS.
Total interest charges to end of 1937-1938 ..	8,21,164	5,37,798
Total interest charges for the year 1938-1939 ..	26,043	29,863
		2,79,546
Total ..	8,47,207	8,47,207

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	15,104
Leave and pension allowances ..	..	14,631
Audit and accounts ..	7	74
Total ..	7	29,809
REVENUE—		
Capitalization of abatement of land revenue ..	..	34
Leave and pension allowances ..	..	7,547
Audit and accounts ..	69	1,391
Total ..	69	8,972
Grand total ..	76	38,781

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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
Direct Charges.							
Works ..	4,63,179	1,617	4,64,796	5,940	6,428	488	4,70,736
Establishment ..	1,03,806	710	1,04,516	2,068	1,754	—	1,06,584
Tools and plant ..	3,713	15	3,728	20	129	..	3,748
Suspense account ..	..	..	..	..	..	..	..
Total ..	5,70,698	2,342	5,73,040	8,028	8,311	283	5,81,068
Less—Receipts on Capital account ..	1,732	..	1,732	..	..	..	1,732
Net Total ..	5,68,966	2,342	5,71,308	8,028	8,311	283	5,79,336
Indirect Charges.							
Capitalized abatement of land revenue ..	15,104	..	15,104	..	..	..	15,104
Leave and pension allowances ..	14,632	99	14,631	..	64	6	14,631
Audit and account ..	..	16	16	58	..	..	74
Total ..	29,636	115	29,751	58	64	6	29,809
Grand total ..	5,98,602	2,457	6,01,059	8,086	8,375	289	6,09,145

The construction estimate of the project was closed in 1901-1902 and the completion report approved in G.O. No. 196-I., dated 14th July 1922.

DONDAPAD TANK—*Tank Project.*

No. 2.—Capital Account for and to end of 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.DONDAPAD TANK—*Tank Project—cont.*
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations	..	165	(1) Head works	..	73
6. Receipts from other canal produce.	..	635	(2) Main canals and branches	..	1,273
II. Miscellaneous	..	256	(3) Distributaries	..	..
Total, Revenue realized in Public Works Department	..	1,056	(4) Drainage and productive works	..	..
III. INDIRECT RECEIPTS—			(5) Special tools and plant	..	1,346
Share of land revenue realized in the Civil Department	1,817	31,824	Total	..	..
Total, Direct Receipts.	1,817	32,880	II. MAINTENANCE AND REPAIRS—		
Share of land revenue collected in the Civil Department	10	182	(1) Head works	..	7,216
Total, Public Works and Civil Departments, Revenue	1,827	33,062	(2) Main canals and branches	..	149
			(3) Distributaries	101	3,813
			(4) Drainage and productive works	..	..
			(5) Special tools and plant	..	..
			<i>Add—Unclassifiable outlay</i>	..	..
			Total	101	11,178
			Total, Extensions and Improvements and Maintenance and Repairs	101	12,524
			IV. ESTABLISHMENT	75	4,187
			V. TOOLS AND PLANT	..	37
			VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges	176	16,758
			Share of collection charges in the Civil Department	91	1,596
			Indirect charges	1	501
			Total, Direct and Indirect Charges	268	18,855
			Balance, net revenue	1,569	14,207
Total, Receipts	1,827	33,062	Grand Total	1,827	33,062

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT

DONDAPAD TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937–1938 ..	1,96,354	Net revenue realized to end of 1937–1938 ..	12,648
Total interest charges for the year 1938–1939 ..	5,615	Net revenue realized during 1938–1939 ..	1,559
		Balance, net interest charges.	1,87,762
Total ..	2,01,969	Total ..	2,01,969

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. 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	1	19
Total ..	1	501
Grand Total ..	1	15,719

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.DONDAPAD 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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
<i>Direct Charges.</i>							
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
<i>Less—Receipts on Capital account ..</i>	7	..	7	..	..	..	7
Net Total ..	1,13,531	11,255	1,24,786	..	..	..	1,24,786
<i>Indirect Charges.</i>							
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 1938–1939.

[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 1938–1939.

Receipts.	TOTAL.		Charges.	
	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.	RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—	
6. Receipts from other canal produce	..	..	(1) Head works	235
9. Rents of buildings	..	..	(2) Main canals and branches	..
11. Miscellaneous	..	..	(3) Distributaries	..
			(4) Drainage and protective works	..
			(5) Special tools and plant	..
			Total	235
Total, Revenue realized in Public Works Department	..	..	II. MAINTENANCE AND REPAIRS—	
			(1) Head works	22,878
			(2) Main canals and branches	..
			(3) Distributaries	..
			(4) Drainage and protective works	..
			(5) Special tools and plant	..
			Total	22,878
Irrigation revenue realized in Civil Department	1,497	57,135	Total, Extensions and Improvements and Maintenance and Repairs	4,691
Total, Direct Receipts	1,497	57,135	IV. ESTABLISHMENT	1,700
II. INDIRECT RECEIPTS—			V. TOOLS AND PLANT	6
Share of land revenue collected in the Civil Department	86	1,839	VI. REFUNDS OF REVENUE	..
			Total, Direct Charges	6,397
Total, Public Works and Civil Departments, Revenue	1,411	58,974	Share of collection charges in the Civil Department	70
Total, Receipts	1,411	58,974	Indirect Charges	47
			Total, Direct and Indirect Charges	6,374
			Balance, net revenue	7,785
			Grand Total	1,411

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
Irrigation revenue realized in Civil Department	1,497	57,135	II. MAINTENANCE AND REPAIRS—	4,691	22,878
Total, Direct Receipts	1,497	57,135	(1) Head works	..	..
II. INDIRECT RECEIPTS—			(2) Main canals and branches	..	..
Share of land revenue collected in the Civil Department	86	1,839	(3) Distributaries	..	..
			(4) Drainage and protective works	..	..
Total, Public Works and Civil Departments, Revenue	1,411	58,974	(5) Special tools and plant	..	..
Total, Receipts	1,411	58,974	Total	4,691	22,878
			Total, Extensions and Improvements and Maintenance and Repairs	4,691	23,113
			IV. ESTABLISHMENT	1,700	7,061
			V. TOOLS AND PLANT	6	99
			VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges	6,397	30,273
			Share of collection charges in the Civil Department	70	2,950
			Indirect Charges	47	485
			Total, Direct and Indirect Charges	6,374	33,708
			Balance, net revenue	7,785	20,286
			Grand Total	1,411	58,974

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

YERUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount RS.		Amount, RS.
Total interest charges to end of 1937–1938 ..	70,239	Net revenue realized to end of 1937–1938 ..	33,051
Total interest charges for the year 1938–1939 ..	2,778	Net revenue realized during 1938–1939 ..	— 7,785
		Balance, net interest charges ..	47,751
Total ..	73,017	Total ..	73,017

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Leave and pension allowances ..	..	1,612
Total ..	..	1,612
REVENUE—		
Leave and pension allowances ..	..	387
Audit and accounts ..	47	98
Total ..	47	485
Grand Total ..	47	2,097

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

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. RS.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
<i>Direct Charges.</i>	RS.	RS.	RS.				
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
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue ..	1,555	57	1,612	..	..	..	1,612
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 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

SAGILERU SYSTEM—*Canal Project*—cont.

No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.			RS.	RS.
1. DIRECT RECEIPTS—						
5. Receipts from plantations ..	..	53	I. EXTENSIONS AND IMPROVEMENTS—			
6. Receipts from other canal produce ..	9	316	(1) Head works ..	..	..	1,180
9. Rents of buildings ..	38	1,255	(2) Main canals and branches ..	..	..	9,403
Recoveries of expenditure ..	..	31	(3) Distributaries ..	..	..	693
11. Miscellaneous and other receipts ..	4	175	(4) Drainage and protective works ..	..	..	..
			(5) Special tools and plant ..	..	..	..
			Total ..		..	11,276
Total, Revenue realized in Public Works Department ..	51	1,830	II. MAINTENANCE AND REPAIRS—			
Irrigation Revenue realized in Civil Department ..	1,507	88,570	(1) Head works ..	..	1,228	14,524
			(2) Main canals and branches ..	..	3,377	1,14,818
			(3) Distributaries ..	..	..	5,590
			(4) Drainage and protective works ..	..	..	..
			(7) Special tools and plant ..	..	..	..
			Total ..	4,605	1,34,932	
			Total, Extensions and Improvements and Maintenance and Repairs ..	4,605	1,46,208	
			IV. ESTABLISHMENT ..	2,976	42,744	
			V. TOOLS AND PLANT ..	5	570	
			VI. REFUNDS OF REVENUE ..	..	..	
			Total, Direct Charges ..	7,586	1,89,522	
Total, Direct Receipts ..	1,558	90,400				

SAGILERU SYSTEM--Canal Project--cont.

No. 3.—Revenue Account for and to end of 1938-1939—*cont.*

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	26	450	Share of collection charges in the Civil Department	77	4,451
			Indirect charges	46	4,325
Total, Public Works and Civil Departments, Revenue	1,584	90,850	Total, Direct and Indirect Charges	7,709	1,98,298
Net deficit, if any	2,620	35,623	* Deduct old maintenance charges saved to Government	3,805	71,320
			Balance, Net revenue	4,104	1,26,478
Total	4,104	1,26,478	Grand Total	4,104	1,26,478
* Direct—					
Extensions and Improvements					500
Maintenance and Repairs					1,685
Establishment					1,396
Tools and Plant					2
			Total, Direct		3,583
Indirect					22
			Total, Direct and Indirect		3,605

SAGILERU SYSTEM—*Canal Project*—cont:

No. 4.—Interest Account for and to end of 1938-1939.

NO. 4.—Interest Account		Amount.	
	RS.		RS.
Total interest charges to end of 1937-1938	6,72,450	Net revenue realized to end of 1937-1938 ..	— 33,108
Total interest charges for the year 1938-1939	20,120	Net revenue realized during 1938-1939 ..	— 2,520
•		Balance, net interest charges	7,28,198
Total ..	<u>6,92,570</u>	Total ..	<u>6,92,570</u>

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

No. 5.—Account of Indirect Taxing.						
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				..	46	785
Total ..				..	46	4,325
Grand Total ..				..	46	21,944

SAGILERU 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.
	RS.	RS.				RS.
<i>Direct Charges.</i>						
Works Establishment	3,54,321	..	3,54,321	..	..	3,54,321
Tools and plant	80,339	..	80,339	..	..	80,339
Suspense account	12,449	..	12,449	..	..	12,449
	..	..	..	..	..	..
Total	4,47,109	..	4,47,109	..	..	4,47,109
<i>Less—Receipts on capital account ..</i>	1	..	1	..	..	1
Net Total	4,47,108	..	4,47,108	..	..	4,47,108
<i>Indirect Charges.</i>						
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 by G.O. No. 193 L., dated 31st March 1913.

ATMAKUR TANK—Tank Project.

No. 2.—Capital Account for and to end of 1938-1939.

[Vide details on page 203 of the Administrative Accounts for 1934-35.]

ATMAKUR TANK—Tank Project—cont.

No. 3.—Revenue Account for and to end of 1938–1939.

IRRIGATION BRANCH.

Receipts.		TOTAL.	
During the year. RS.	To end of the year. RS.	During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			
(3) Sale of water	..	..	766
(4) Water-supply of towns ..	..	..	1,250
(5) Receipts from plantations ..	..	611	..
(6) Receipts from other canal produce ..	..	..	..
(8) Navigation receipts	..	..	..
(9) Rents of buildings	..	..	..
(10) Fines	..	..	..
(11) Miscellaneous	..	611	2,016
Total, Revenue realized in the Public Works Department	..	..	7,495
Irrigation Revenue realized in Civil Department	1,608	303	3,173
Total, Direct Receipts	1,608	..	4,268
II. INDIRECT RECEIPTS—			
Share of Land Revenue collected in the Civil Department	..	..	..
Total, Public Works and Civil Departments—Revenue	1,608	..	..
Total, Receipts	1,608	..	..
Charges.			
I. EXTENSIONS AND IMPROVEMENTS—			
(1) Head works	..	..	766
(2) Main canals and branches ..	..	..	1,250
(3) Distributaries	..	611	..
(4) Drainage and protective works ..	..	..	..
(5) Special tools and plant	..	..	..
Total	..	611	2,016
II. MAINTENANCE AND REPAIRS—			
(1) Head works	..	..	7,495
(2) Main canals and branches ..	..	..	3,173
(3) Distributaries	..	303	4,268
(4) Drainage and protective works ..	..	..	..
(5) Special tools and plant	..	..	..
Add—Unclassifiable outlay	..	..	..
Total	303	..	14,936
Total, Extensions and Improvements and Maintenance and Repairs			
IV. ESTABLISHMENT			
V. TOOLS AND PLANT			
Deduct—Recoveries on Revenue account.			
Total, Direct Charges			
Share of collection charges in the Civil Department			
Indirect charges			
Total, Direct and Indirect Charges			
Balance, net revenue			
Grand total			

300

PUBLIC WORKS DEPARTMENT.

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ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

ATMAKUR TANK—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937–1938	1,26,944	Net revenue realized to end of 1937–1938	29,769
Total interest charges for the year 1938–1939 ..	5,038	Net revenue realized during 1938–1939	231
		Balance, net interest charges	1,01,982
Total	1,31,982	Total	1,31,982

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	10,802
Leave and pension allowances	..	2,626
Audit	..	16
Total	..	13,444
REVENUE—		
Leave and pension allowances	9	551
Audit and accounts	..	121
Total	9	672
Grand total	9	14,116



ATMAKUR 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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.
<i>Direct Charges.</i>						
Works ..	91,202	1,563	92,765	..	..	..
Establishment ..	18,749	442	19,191	..	..	..
Tools and plant ..	..	3	3	..	..	..
Suspense account ..	..	..	..	..	..	..
Total ..	1,09,951	2,008	1,11,959	..	..	..
Less—Receipts on Capital account..	..	..	..	..	..	..
Net Total ..	1,09,951	2,008	1,11,959	..	..	..
<i>Indirect Charges.</i>						
Capitalized abatement of land revenue ..	10,802	..	10,802	..	..	..
Leave and pension allowances ..	2,626	..	2,626	..	..	..
Audit and accounts ..	..	16	16	..	..	..
Total ..	13,428	16	13,444	..	..	..
Grand total ..	1,23,379	2,024	1,25,403	..	..	..

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.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

JANGAMAHEWARAPURAM TANK—Tank Project.

No. 2.—Capital Account for and to end of 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
RS.	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—					
5. Receipts from plantations	..	2	I. EXTENSIONS AND IMPROVEMENTS—	..	177
6. Receipts from other canal produce. ..	..	1,374	(1) Head works	..	32
			(2) Main canal and branches	487	1,074
			(3) Distributaries	..	..
			(4) Drainage and protective works	..	..
			(5) Special tools and plant	..	..
11. Miscellaneous	..	14	Total	487	1,283
Total, Revenue realized in Public Works Department	..	1,390	II. MAINTENANCE AND REPAIRS—		
			(1) Head works	..	2,775
			(2) Main canals and branches	..	352
			(3) Distributaries	247	3,678
			(4) Drainage and protective works	..	467
			(5) Special tools and plant	..	..
			Add—Unclassifiable outlay	..	..
Total, Direct Receipts	360	24,218	Total	247	7,272
II. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	..	..	Total, Extensions and improvements and Maintenance and Repairs.	734	8,555
Total Public Works and Civil Departments—Revenue	..	..	IV. ESTABLISHMENT	270	3,607
			V. TOOLS AND PLANT	1	— 3
			VI. REFUNDS OF REVENUE	..	..
			Total, Direct Charges	1,005	12,159
			Share of collection charges in the Civil Department	18	1,138
			Indirect charge	7	359
			Total, Direct and Indirect Charges.	1,030	13,656
			Balance, net revenue	— 670	10,562
Total, Receipts	360	24,218	Grand total	360	24,218

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ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

JANGAMAHESWARAPURAM TANK—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
RS.		RS.	
Total interest charges to end of 1937-1938	72,278	Net revenue realized to end of 1937-1938	11,232
Total interest charges for the year 1938-1939	2,756	Net revenue realized during 1938-1939	— 670
		Balance, net interest charges	64,472
Total	75,034	Total	75,034

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	7	42
Total	7	359
Grand total	7	10,770

JANGAMAHESWARAPURAM TANK—Tank Project—cont.

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

Particulars.	CHARGES AGAINST CLOSED SANCTION.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
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
<i>Less—Receipts on Capital account.</i>	..	..	..	..	..	..	..
Net total ..	59,332	1,921	61,253	..	..	..	61,253
<i>Indirect Charges.</i>							
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.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

ANAMASAMUDRAM-BERAPERU TANK—Tank Project.

No. 2.—Capital Account for and to end of 1938-1939.

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

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PUBLIC WORKS DEPARTMENT.

ANAMASAMUDRAM-BERAPERU TANK—Tank Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	
	During the year. RS.	To end of the year. RS.	During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—				
6. Receipts from other canal produce.	..	..	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
9. Rents of buildings	..	..	II. MAINTENANCE AND REPAIRS—	
11. Miscellaneous	..	32	(1) Head works	614
Total, Revenue realized in Public Works Department.	..	32	(2) Main canal and branches ..	..
			(3) Distributaries	..
			(4) Drainage and protective works ..	..
			(5) Special tools and plant ..	..
			Add—Unclassifiable outlay ..	..
			Total ..	13,047
Irrigation revenue realized in Civil Department	— 3,727	— 4,828	Total, Extensions and Improvements and Maintenance and Repairs	614
Total, Direct Receipts ..	— 3,727	— 4,796	IV. ESTABLISHMENT	215
			V. TOOLS AND PLANT	1
II. INDIRECT RECEIPTS—			VI. REFUNDS OF REVENUE	..
Share of land revenue collected in the Civil Department	1	31	Total, Direct Charges ..	830
			Share of collection charges in the Civil Department	— 186
			Indirect charges	221

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

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Total, Public Works and Civil Departments, Revenue	— 3,726	— 4,765	Total, Direct and Indirect Charges ..	650	17,352
Net deficit, if any	3,516	2,393	* Deduct—		
Total	— 210	— 2,372	Old maintenance charges saved to Government	860	19,724
			Net Total ..	— 210	— 2,372
			Grand Total ..	— 210	— 2,372
* Direct—					
Extensions and improvements ..	..	..	RS.		
Maintenance and repairs ..	..	..	28		
Establishment ..	..	..	612		
Tools and plant ..	..	..	213		
			1		
Indirect	..	..	Total, Direct ..	854	
			6		
			Total, Direct and Indirect ..	860	

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

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

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937–1938 ..	75,903	Net revenue realized to end of 1937–1938 ..	1,123
Total interest charges for the year 1938–1939 ..	3,226	Net revenue realized during 1938–1939 ..	— 3,516
		Balance, net interest charges ..	81,522
Total ..	79,129	Total ..	79,129

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.		During the year.	To end of the year.
	RS.	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 ..	..	6	106
Total ..	..	6	221
Grand Total ..	..	6	2,107

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
Works ..	..	..	..	..	..	..	58,421
Establishment ..	..	..	..	..	..	..	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
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue ..	..	..	..	..	..	..	30
Leave and pension allowances ..	..	..	..	..	..	..	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.

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

**ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.**

HAJIPURAM TANK—Tank Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.		TOTAL.	
	During the year. RS.	To end of the year. RS.	
I. DIRECT RECEIPTS—			
6. Receipts from other canal produce.	..	101	
II. Miscellaneous	..	11,890	
Total, Revenue realized in Public Works Department	..	11,991	
Irrigation Revenue realized in Civil Department	3,325	72,487	
Total, Direct Receipts	3,325	84,478	
II. INDIRECT RECEIPTS—			
Share of land revenue collected in the Civil Department	70	656	
Total, Public Works and Civil Departments, Revenue	3,395	85,134	
Total, Receipts	3,395	85,134	
CHARGES.			
I. EXTENSIONS AND IMPROVEMENTS—			
(1) Head works	..	..	1,258
(2) Main canals and branches	..	..	..
(3) Distributaries	..	..	..
(4) Drainage and protective works	..	..	130
(5) Special tools and plant	..	..	..
Total	..	..	1,388
II. MAINTENANCE AND REPAIRS—			
(1) Head works	314	..	10,005
(2) Main canals and branches	..	..	83
(3) Distributaries	..	..	232
(4) Drainage and protective works	..	..	..
(5) Special tools and plant	..	..	..
Add—Unclassifiable outlay	..	..	..
Total	314	..	10,320
TOTAL.			
			11,708
			4,993
			71
			..
			16,772
			3,654
			379
			20,805
			64,329
			85,134

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PUBLIC WORKS DEPARTMENT.

HAJIPURAM TANK--*Tank Project*--cont.

No. 4.—Interest Account for and to end of 1938-1939.

Amount.	Amount.
RS.	RS.
Total interest charges to end of 1937-1938 .. 3,09,202	Net revenue realized to end of 1937-1938 .. 61,623
Total interest charges for the year 1938-1939 .. 12,545	Net revenue realized during 1938-1939 .. 2,706
	Balance, net interest charges .. 2,57,418
Total .. 3,21,747	Total .. 3,21,747

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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	3	103
Total	3	379
Grand Total	3	33,488

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

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 sanction.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.				RS.
Direct Charges.						
Works	2,28,024	2,662	..	..	..	2,30,686
Establishment	47,880	428	..	..	..	48,308
Tools and plant	..	..	..	..	..	..
Suspense account	..	..	..	..	..	..
Total	2,75,904	3,090	..	..	..	2,78,994
Less—Receipts on Capital account.	220	..	..	..	..	220
Net Total	2,75,684	3,090	..	..	..	2,78,774
Indirect Charges.						
Capitalized abatement of land revenue	25,879	467	..	..	..	26,346
Leave and pension allowances	6,703	60	..	..	..	6,763
Total	32,582	527	..	..	..	33,109
Grand Total	3,08,266	3,617	..	..	..	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 1938-1939.

[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 1938-1939.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.	I. EXTENSIONS AND IMPROVEMENTS—	RS.	RS.
5. Receipts from plantations ..	..	..	(1) Head works ..	..	10,471
6. Receipts from other canal produce ..	..	..	(2) Main canals and branches ..	..	..
11. Miscellaneous ..	..	176	(3) Distributaries ..	..	..
Recoveries of expenditure ..	..	1	(4) Drainage and protective works ..	..	..
Deduct—Refunds ..	..	22	(5) Special tools and plant ..	..	..
			Total ..	..	10,471
Total, Revenue realized in Public Works Department ..	..	155	II. MAINTENANCE AND REPAIRS—		
Irrigation revenue realized in Civil Department ..	3,723	1,27,536	(1) Head works ..	1,001	75,478
			(2) Main canals and branches ..	..	18,071
			(3) Distributaries ..	..	..
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
Total, Direct Receipts.	3,723	1,27,691	Add—Unclassifiable outlay ..	..	..
			Total ..	1,001	93,549
II. INDIRECT RECEIPTS—			Total, Extensions and Improvements and Maintenance and Repairs ..	1,001	1,04,020
Share of land revenue collected in the Civil Department ..	..	..	IV. ESTABLISHMENT ..	443	29,264
Total, Public Works and Civil Departments, Revenue ..	3,723	1,27,691	V. TOOLS AND PLANT ..	1	282
Net deficit, if any ..	—	14,943	VI. REFUNDS OF REVENUE ..	..	..
			Total, Direct Charges ..	1,445	1,33,566
			Share of collection charges in the Civil Department ..	186	6,380
			Indirect charges ..	10	2,688
			Total, District and Indirect Charges ..	1,641	1,42,634
			Balance, net revenue.	..	..
Total ..	1,641	1,42,634	Grand Total ..	1,641	1,42,634

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

PONNALUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937–1938 ..	2,19,697	Net revenue realized to end of 1937–1938 ..	— 17,025
Total interest charges for the year 1938–1939 ..	8,684	Net revenue realized during 1938–1939 ..	2,082
		Balance, net interest charges ..	2,43,324
Total ..	2,28,381	Total ..	2,28,381

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	10	502
Total ..	10	2,688
Grand total ..	10	28,362

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

PONNALUR 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 sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
	RS.	RS.	RS.				RS.
<i>Direct Charges.</i>							
Works ..	..	..	..	..	..	..	1,61,263
Establishment ..	..	..	..	..	..	..	31,658
Tools and plant ..	..	..	..	..	..	..	54
Suspense account ..	..	..	..	..	..	..	..
Total ..	1,39,349	21,914	1,61,263	..	..	..	1,92,975
Less—Receipts on Capital account.	27,013	4,645	31,658	..	..	..	..
Net Total ..	1,66,362	26,613	1,92,975	..	..	..	1,92,975
	..	..	..	..	..	..	..
	1,66,362	26,613	1,92,975	..	..	..	1,92,975
<i>Indirect Charges.</i>							
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 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations ..	..	.. 95	(1) Head works ..	..	872
6. Receipts from other canal produce.	..	311	(2) Main canals and branches ..	..	7,464
11. Miscellaneous ..	..	..	(3) Distributaries ..	..	120
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
Total, Revenue realized in Public Works Department ..	..	406	Total ..	363	8,456
Irrigation Revenue realized in Civil Department ..	..	1,28,102			
	5,608		II. MAINTENANCE AND REPAIRS—		
			(1) Head works ..	635	31,180
			(2) Main canals and branches ..	1,850	35,041
			(3) Distributaries ..	..	2,425
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
			Total ..	2,485	68,646
			Total, Extensions and Improvements and Maintenance and Repairs ..	2,848	77,102
			IV. ESTABLISHMENT ..	1,944	24,833
			V. TOOLS AND PLANT ..	3	265
			VI. REFUNDS OF REVENUE ..	..	..
Total, Direct Receipts ..	5,608	1,28,508	Total, Direct Charges ..	4,795	1,02,190

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MARKAPUR TANK—Tank Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939—cont.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. INDIRECT RECEIPTS—					
Share of land revenue collected in the Civil Department	1	27	Share of collection charges in the Civil Department	281	6,405
			Indirect charges	29	2,095
			Total, Direct and Indirect Charges ..	5,105	1,10,690
Total, Public Works and Civil Departments, Revenue ..	5,609	1,28,535	Deduct—Old maintenance charges saved to Government* ..	400	7,956
			Net Total ..	4,705	1,02,734
			Balance, net revenue ..	904	25,801
Total, Receipts ..	5,609	1,28,535	Grand Total ..	5,609	1,28,535

* Direct—
Extensions and improvements 29
Maintenance and repairs 213
Establishment 155
Tools and plant

Indirect
Total, Direct .. 397
Total, Direct and Indirect .. 400

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MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MARKAPUR TANK—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938 ..	1,23,732	Net revenue realized to end of 1937-1938	24,897
Total interest charges for the year 1938-1939 ..	5,602	Net revenue realized during 1938-1939	904
		Balance, net interest charges	1,03,533
		Total ..	1,29,334
Total ..	1,29,334		

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. 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 ..	..	10
Leave and pension allowances	..	1,484
Audit and accounts	29	592
Total ..	29	2,095
Grand Total ..	29	6,954

MARKAPUR 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 sanction.	Charges to date.	Amount of sanctioned estimate.	
	RS.	RS.			RS.
<i>Direct Charges.</i>					
Works					
Establishment ..	94,107	7,267	..	..	1,01,374
Tools and plant ..	20,846	2,220	..	..	23,066
Suspense account ..	..	41	..	..	41
	..	..	..	..	..
Total ..	1,14,953	9,528	..	..	1,24,481
Less—Receipts on Capital account.	..	..	..	..	..
Net Total ..	1,14,953	9,528	..	..	1,24,481
<i>Indirect Charges.</i>					
Capitalized abatement of land revenue ..	..	1,595	..	..	1,595
Leave and pension allowances ..	2,918	288	..	..	3,206
Audit and accounts ..	..	58	..	..	58
	..	..	..	..	..
Total ..	2,918	1,941	..	..	4,859
Grand Total ..	1,17,871	11,469	..	..	1,29,340

The construction estimate of the project was closed on 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 1938–1939.

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 ..	..	4,71,344	4,71,344
(2) Main canals and branches ..	..	5,90,179	5,90,179
(3) Distributaries ..	3,425	2,71,277	2,74,383
(6) Special tools and plant ..	..	..	..
Maintenance during construction.	..	16,500	16,500
Total, Works ..	3,425	13,49,300	13,52,406
II. ESTABLISHMENT ..	1,285	2,82,771	2,78,902
III. TOOLS AND PLANT ..	39	93,502	93,849
V. LESS RECEIPTS ON CAPITAL ACCOUNT.	..	5,308	5,308
Net outlay in India and England ..	4,749	17,20,265	17,19,849

NAGAVALLI RIVER SYSTEM—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
5. Receipts from plantations ..	22	192	(1) Head works ..	..	2,762
6. Receipts from other canal produce ..	400	9,513	(2) Main canals and branches ..	9	26,444
8. Navigation ..	6	7	(3) Distributaries ..	..	16,283
9. Rents of buildings ..	60	2,898	(4) Drainage and protective works.	..	..
10. Fines ..	84	84	(5) Special tools and plant ..	..	..
11. Miscellaneous ..	..	4,835	Total ..	9	45,489
Recoveries of expenditure ..	450	702			
Deduct—Refunds ..	..	131	II. MAINTENANCE AND REPAIRS—		
Total, Revenue realized in Public Works Department ..	1,022	18,100	(1) Head works ..	2,959	1,18,668
Irrigation Revenue realized in Civil Department ..	57,921	16,86,396	(2) Main canals and branches ..	10,703	2,58,077
			(3) Distributaries ..	1,823	64,199
			(4) Drainage and protective works.	..	390
			(5) Special tools and plant ..	..	..
			Add—Unclassifiable outlay ..	..	..
			Total ..	15,485	4,41,334
Total, Direct Receipts ..	58,943	17,04,496	Total, Extensions and Improvements and Maintenance and Repairs ..	15,494	4,86,823
			IV. ESTABLISHMENT ..	8,044	2,26,451
			V. TOOLS AND PLANT ..	176	6,550
			VI. REFUNDS OF REVENUE ..	..	281
			Total, Direct Charges ..	23,714	7,20,105

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

I. INDIRECT RECEIPTS—			Share of collection charges in the Civil Department ..	3,179	87,983
Shares of land revenue collected in the Civil Department ..	21,566	3,70,423	Indirect charges ..	155	18,759
Total, Public Works and Civil Departments, Revenue ..	80,509	20,74,919	Total, Direct and Indirect Charges. Deduct—Old maintenance charges saved to Government * ..	27,048	8,26,847
			Net Total ..	4,041	93,553
			Balance, net revenue ..	23,007	7,35,294
Total, Receipts ..	80,509	20,74,919	Grand Total ..	57,502	13,41,625
				80,509	20,74,919
			* Direct—		
			Extensions and improvements ..	..	1,432
			Maintenance and repairs ..	..	1,462
			Establishment ..	..	1,086
			Tools and plant ..	..	32
			Total, Direct ..	4,012	..
			Indirect ..	..	29
			Total, Direct and Indirect ..	4,041	..

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PUBLIC WORKS DEPARTMENT.

NAGAVALLI RIVER SYSTEM—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Particulars.	Amount. RS.	Particulars.	Amount. RS.
Total interest charges to end of 1937-1938 ..	16,86,275	Net revenue realized to end of 1937-1938 ..	12,84,123
Total interest charges for the year 1938-1939 ..	77,286	Net revenue realized during 1938-1939 ..	57,502
		Balance net interest charges ..	4,21,936
Total ..	17,63,561	Total ..	17,63,561

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	34	443
Total ..	34	44,368
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances ..	..	15,600
Audit and accounts ..	155	3,159
Total ..	155	18,759
Grand total ..	189	63,127

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
Direct charges.							
Works ..	..	1,01,089	13,25,809	23,491	26,597	3,106	13,49,300
Establishment ..	..	28,811	2,71,735	11,036	7,167	— 3,869	2,82,771
Tools and plant ..	..	..	93,317	185	532	..	93,502
Suspense account ..	..	..	..	..	..	..	..
Total ..	12,24,720	1,29,862	16,90,861	34,712	34,296	— 416	17,25,573
Less—Receipts on Capital account ..	15,60,999	3,934	5,308	..	..	..	5,308
Net total ..	1,374	1,25,928	16,85,553	34,712	34,296	— 416	17,20,265
Indirect charges.							
Capitalized abatement of land revenue ..	..	2,837	6,110	..	2,195	2,195	6,110
Leave and pension allowances ..	..	3,806	37,815	..	..	..	37,815
Audit and accounts ..	..	209	209	234	266	32	443
Total ..	..	6,852	44,134	234	2,461	2,227	44,368
Grand total ..	15,96,907	1,32,780	17,29,687	34,946	36,757	1,811	17,64,633

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 1938–1939.

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

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.VENKATAPURAM TANK—*Tank Project*—cont.
No. 3.—Revenue Account for and to end of 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year. RS.	To end of the year. RS.		During the year. RS.	To end of the year. RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
6. Receipts from other canal produce.	..	..	(1) Head works	..	185
			(2) Main canals and branches	..	158
			(3) Distributaries	..	..
			(4) Drainage and protective works.	..	..
			Total	..	343
			II. MAINTENANCE AND REPAIRS—		
9. Rents of buildings	..	..	(1) Head works	400	8,129
11. Miscellaneous	..	..	(2) Main canals and branches	..	1,743
Total, Revenue realized in Public Works Department.	..	..	(3) Distributaries	..	..
			(4) Drainage and protective works.	..	..
Irrigation Revenue realized in Civil Department.	1,274	15,230	Total	400	9,872
Total, Direct Receipts	1,274	15,230	Total, Extensions and Improvements and Maintenance and Repairs.	400	10,215
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT	280	4,491
Share of land revenue collected in the Civil Department.	38	304	V. TOOLS AND PLANT	..	55
			VI. REFUNDS OF REVENUE	..	..
Total, Public Works and Civil Departments, Revenue.	1,312	15,534	Total, Direct Charges	680	14,761
Net deficit, if any	— 563	435	Share of collection charges in the Civil Department.	65	774
Total	749	15,969	Indirect Charges	4	434
			Total, Direct and Indirect Charges.	749	15,969
			Balance, net revenue	..	..
			Grand total	749	15,969

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VENKATAPURAM TANK—Tank Project—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937–1938 ..	3,33,122	Net revenue realized to end of 1937–1938 ..	2 998
Total interest charges for the year 1938–1939 ..	16,751	Net revenue realized during 1938–1939 ..	563
		Balance, net interest charges ..	3,56,308
Total ..	3,49,873	Total ..	3,49,873

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	..	343
Leave and pension allowances ..	..	91
Audit and accounts ..	4	434
Total ..	4	434
Grand total ..	4	13,105

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938–1939.

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VENKATAPURAM TANK—Tank Project—cont.

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

Particulars.	CHARGES AGAINST CLOSED SANCTION.		CURRENT SANCTION.		Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Charges of date.	Amount of sanctioned estimate.	
	RS.	RS.			RS.
Direct Charges.					
Works ..	..	3,186	..	..	3,03,994
Establishment ..	..	2,186	..	..	64,539
Tools and plant ..	..	31	..	..	4,236
Suspense account ..	..	..	..	..	..
Total ..	3,67,366	5,403	..	..	3,72,769
Less—Receipts on Capital Account.	519	..	..	..	519
Net Total ..	3,66,847	5,403	..	..	3,72,250
Indirect Charges.					
Capitalized abatement of land revenue.	3,627	8	..	..	3,635
Leave and pension allowances ..	8,728	306	..	..	9,034
Audit and accounts ..	..	2	..	..	2
Total ..	12,355	316	..	..	12,671
Grand Total ..	3,79,202	5,719	..	..	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 1938-1939.

[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 1938-1939.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.		RS.	RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—			
5. Receipts from plantations	..	..	(1) Head works	..	..	734
6. Receipts from other canal produce.	8	538	(2) Main canals and branches	..	..	272
			(3) Distributaries	23	..	4,438
			(4) Drainage and protective works	..	..	..
			(5) Special tools and plants	..	..	..
			Total	23	..	5,444
Recoveries of expenditure			II. MAINTENANCE AND REPAIRS—			
11. Miscellaneous	..	231	(1) Head works	624	..	11,476
			(2) Main canals and branches	..	..	25,292
			(3) Distributaries	376	..	5,867
Total, Revenue realized in Public Works Department.	8	772	(4) Drainage and protective works	..	..	1,463
			(5) Special tools and plant	..	..	..
			Add—Unclassifiable outlay	..	..	..
			Total	1,000	..	44,098
Irrigation revenue realized in Civil Department.	5,151	84,509	Total, Extensions and Improvements and Maintenance and Repairs.	1,023	..	49,542
			IV. ESTABLISHMENT	412	..	19,706
Total, Direct Receipts ..	5,159	85,281	V. TOOLS AND PLANT	1	..	291
II. INDIRECT RECEIPTS—			VI. REFUNDS OF REVENUE	..	..	..
Share of land revenue collected in the Civil Department.	..	..	Deduct—Recoveries on Revenue account.	..	..	400
			Total, Direct Charges	1,436	..	69,139
			Share of collection charges in the Civil Department.	258	..	4,224
Total, Public Works and Civil Department, Revenue.	5,159	85,281	Indirect charges	10	..	1,753
			Total, Direct and Indirect charges ..	1,704	..	75,116
			Balance, net revenue	3,465	..	10,165
			Grand Total ..	5,159	..	85,281

BHAVANASI TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937–1938 ..	2,20,568	Net revenue realized to end of 1937–1938 ..	6,710
Total interest charges for the year 1938–1939 ..	11,448	Net revenue realized during 1938–1939 ..	3,455
		Balance, net interest charges	2,21,851
Total ..	2,32,016	Total ..	2,32,016

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	..	1,282
Leave and pension allowances	..	471
Audit and accounts	10	
Total ..	10	1,753
Grand Total ..	10	12,849

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	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 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.		RS.	RS.	RS.
DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—			
6. Receipts from other canal produce.	..	..	(1) Head works	..	..	..
Recoveries of expenditure	..	1	(2) Main canals and branches	..	..	19
9. Rents of buildings	..	..	(3) Distributaries	..	..	..
11. Miscellaneous	..	..	(4) Drainage and protective works	..	..	..
			(5) Special tools and plant	..	..	..
Total, Revenue realized in Public Works Department	..	1	Total	..	..	19
II. INDIRECT RECEIPTS—			II. MAINTENANCE AND REPAIRS—			
Share of land revenue realised in the Civil Department	1,943	49,554	(1) Head works	1,538	7,890	3,840
	1,943	49,555	(2) Main canals and branches	..	..	242
Total, Direct Receipts	1,104	13,919	(3) Distributaries	..	..	27
III. INDIRECT RECEIPTS—			(4) Drainage and protective works	..	..	..
Share of land revenue collected in the Civil Department	..	..	(5) Special tools and plant	..	..	..
	..	..	Total	1,538	11,999	..
Total, Public Works and Civil Departments—Revenue	3,047	63,474				
			Total, Extensions and Improvements and Maintenance and Repairs	1,538	12,018	..
			IV. ESTABLISHMENT	1,066	5,089	39
			V. TOOLS AND PLANT	2	..	..
			VI. REFUNDS OF REVENUE	..	..	..
			Total, Direct Charges	2,606	17,146	..
			Share of collection charges in the Civil Department	128	2,753	..
			Indirect charges	16	301	..
			Total, Direct and Indirect Charges	2,750	20,200	..
			Balance, net revenue	997	43,274	..
Total, Receipts	3,047	63,474	Grand Total	3,047	63,474	..

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

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PUBLIC WORKS DEPARTMENT.

YELLANUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938 ..	2,19,978	Net revenue realized to end of 1937-1938 ..	42,977
Total interest charges for the year 1938-1939 ..	10,764	Net revenue realized during 1938-1939 ..	297
		Balance, net interest charges.	1,87,468
Total ..	2,30,742		
		Total ..	2,30,742

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.		During the year. RS.	To end of the year. 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 ..	..	16	116
Total ..	..	16	301
Grand Total ..	..	16	30,816

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-39.

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MADRAS PRÉSIDENTY.

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. RS.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. RS.	
<i>Direct Charges.</i>							
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
<i>Indirect Charges.</i>							
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. 6-I., dated 7th January 1921.

PANJAPATTI RESERVOIR—*Tank Project*.

No. 2.—Capital Account for and to end of 1938–1939.
[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 1938–1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.	I. EXTENSIONS AND IMPROVEMENTS—	RS.	RS.
5. Receipts from plantations ..	..	..	(1) Head works ..	..	1,594
6. Receipts from other canal produce ..	..	920	(2) Main canals and branches ..	..	..
9. Rents of buildings ..	..	51	(3) Distributaries ..	..	..
11. Miscellaneous ..	..	108	(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
Total, Revenue realized in Public Works Department ..	..	1,079	Total ..	..	1,594
Irrigation revenue realized in Civil Department ..	..	8,393	II. MAINTENANCE AND REPAIRS—		
			(1) Head works ..	..	4,027
			(2) Main canals and branches ..	..	433
			(3) Distributaries ..	..	446
			(4) Drainage and protective works ..	..	..
			(5) Special tools and plant ..	..	..
			Total ..	..	4,906
Total, Direct Receipts ..	..	9,472	Total Extensions and Improvements and Maintenance and Repairs ..	..	6,500
II. INDIRECT RECEIPTS—			IV. ESTABLISHMENT ..	..	2,259
Share of land revenue collected in the Civil Department ..	..	4,813	V. TOOLS AND PLANT ..	..	19
Total, Public Works and Civil Department—Revenue ..	..	14,285	VI. REFUNDS OF REVENUE ..	..	..
Total, Receipts ..	..	14,285	Total, Direct Charges ..	..	8,778
			Share of collection charges in the Civil Department ..	..	423
			Indirect charges ..	..	87
			Total, Direct and indirect Charges ..	..	9,288
			Balance, Net revenue ..	..	4,997
			Grand Total ..	..	14,285

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

PANJAPATTI RESERVOIR—*Tank Project*—cont.

No. 4.—Indirect Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-38 ..	2,77,150	Net revenue realized to end of 1937-38.	4,997 °
Total interest charges for the year 1938-39 ..	14,750	Net revenue realized during 1938-39.	..
		Balance, net interest charges.	2,86,903 °
Total ..	2,91,900	Total ..	2,91,900

No. 5.—Accounts of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. 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 ..	..	..
Leave and pension allowances ..	..	23
Audit and account ..	..	64
Total ..	..	87
Grand Total ..	..	11,582

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.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. RS.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
<i>Direct Charges.</i>	RS.	RS.	RS.				
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
<i>Direct Charges.</i>	RS.	RS.	RS.				
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 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.		TOTAL.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
I. DIRECT RECEIPTS—	RS.	RS.			RS.	RS.
5. Receipts from plantations ..	..	..	I. EXTENSIONS AND IMPROVEMENTS—		..	..
6. Receipts from other canal produce.	..	..	(1) Head works ..		..	264
			(2) Main canals and branches ..		..	2,582
			(3) Distributaries ..		..	..
			(4) Drainage and protective works.		..	..
			(5) Special tools and plant ..		..	..
11. Miscellaneous ..	..	..	Total ..		..	2,846
Total, Revenue realized in Public Works Department ..	..	..	II. MAINTENANCE AND REPAIRS—		737	13,614
Irrigation Revenue realized in Civil Department ..	5,229	47,465	(1) Head works ..		..	1,108
Total, Direct Receipts ..	5,229	47,465	(2) Main canals and branches ..		..	..
			(3) Distributaries ..		..	..
			(4) Drainage and protective works.		..	..
			(5) Special tools and plant ..		..	..
			Total ..		737	14,722
II. INDIRECT RECEIPTS—			Total, Extensions and Improvements and Maintenance and Repairs ..		737	17,568
Share of land revenue collected in the Civil Department ..	..	..	IV ESTABLISHMENT ..		552	6,886
Total, Public Works and Civil Departments, Revenue ..	5,229	47,465	V TOOLS AND PLANT ..		1	90
			VI REFUNDS OF REVENUE ..		..	..
			Total, Direct Charges ..		1,290	24,544
			Share of collection charges in the Civil Department ..		261	2,374
			Indirect Charges ..		7	629
			Total, Direct and Indirect Charges.		1,558	27,547
			Balance, net revenue ..		3,671	19,918
Total ..	5,229	47,465	Grand Total ..		5,229	47,465

PUBLIC WORKS DEPARTMENT.

SIDDAPUR TANK—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Particulars.	Amount. RS.	Particulars.	Amount. RS.
Total interest charges to end of 1937-1938 ..	6,64,144	Net revenue realized to end of 1937-1938 ..	16,247
Total interest charges for the year 1938-1939 ..	35,597	Net revenue realized during 1938-1939 ..	3,671
		Balance, net interest charges ..	6,79,623
Total ..	6,99,741	Total ..	6,99,741

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances ..	..	..
Audit and accounts ..	..	13,475
	..	— 27
Total ..	..	13,448
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances ..	..	..
Audit and accounts ..	..	466
	7	163
Total ..	7	629
Grand Total ..	7	14,077

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

SIDDAPUR 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 sanction.
	Expenditure against construction estimate. RS.	Expenditure against open canal sanction. RS.	Total. RS.	Charges to date. RS.	Amount of sanctioned estimate. RS.	Unspent balance of estimate. 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 1938-1939.

[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 1938-1939.

Receipts.	Total.		Charges.		Total.	
	During the year.	To end of the year.	During the year.	To end of the year.	During the year.	To end of the year.
	RS.	RS.		RS.	RS.	RS.
II. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—			
6. Receipts from other canal produce.	..	..	(1) Head works	..	..	..
9. Rents of buildings	..	..	(2) Main canals and branches	..	..	..
11. Miscellaneous	4	56	(3) Distributaries	..	..	..
Recoveries of expenditure	28	36	(4) Drainage and protective works	..	..	..
Total, Revenue realized in Public Works Department	32	92	(5) Special tools and plant	..	..	..
			Add—Unclassifiable outlay	..	..	..
			II. MAINTENANCE AND REPAIRS.			
			(1) Head works	400	..	3,683
			(2) Main canals and branches	..	..	..
			(3) Distributaries	..	..	..
			(4) Drainage and protective works	..	..	..
			(5) Special tools and plant	..	..	..
			Add—Unclassifiable outlay	..	..	..
			Total	400	3,683	3,683
Irrigation Revenue realized in Civil Department	253	28,722	Total, Extensions and Improvements and Maintenance and Repairs	400	3,683	3,683
Total, Direct Receipts	285	28,814	IV. ESTABLISHMENT	278	1,501	1,501
			V. TOOLS AND PLANT	..	6	6
			VI. REFUNDS OF REVENUE	..	..	..
I. INDIRECT RECEIPTS—			Total, Direct Charges	678	5,190	5,190
Share of Land Revenue collected in the Civil Department	1,017	3,056	Share of collection charges in the Civil Department	20	1,501	1,501
Total, Public Works and Civil Departments, Revenue	1,302	31,870	Indirect Charges	4	36	36
Total, Receipts	1,302	31,870	Total, Direct and Indirect Charges, Balance, net revenue	702	6,727	6,727
			Grand Total	1,302	26,143	26,143
						31,870

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

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

No. 4.—Interest Account for and to end of 1938–1939.

Particulars.	Amount. RS.	Particulars.	Amount. RS.
Total interest charges to end of 1937–1938 ..	89,973	Net revenue realized to end of 1937–1938 ..	24,543
Total interest charges for the year 1938–1939 ..	4,828	Net revenue realized during 1938–1939 ..	600
		Balance, net interest charges ..	69,658
Total ..	94,801	Total ..	94,801

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances ..	..	2,595
Total ..	..	2,595
REVENUE—		
Audit and accounts ..	4	36
Total ..	4	36
Grand Total ..	4	2,631

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.NAGAVARAM ANICUT AND SUPPLY CHANNEL—*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. RS.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
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 ..	..	..	..	..	..	..	2,595
Leave and pension allowances ..	..	..	..	..	..	..	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 February 1921.

PUBLIC WORKS DEPARTMENT.

MOPAD PROJECT—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Hheads of account.	DIRECT CHARGES.		Cost of construc- tion as now estimated.
	During the year.	To end of the year.	
	RS.		RS.
I. Works—			
(1) Head works	..	13,96,753	13,96,753
(2) Main canals and branches	..	3,15,442	3,15,442
(3) Distributaries	..	26,541	26,541
(6) Special tools and plant	..	71,520	71,520
Total, Works	..	16,67,216	16,67,216
II. Establishment	..	3,20,610	3,20,610
III. Tools and plant	..	2,34,214	2,34,214
Grand Total	..	22,22,040	22,22,040
V. Less receipts on capital account	..	27,894	27,894
Net outlay in India and England.	..	21,94,146	21,94,146

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MOPAD PROJECT—Canal Project—cont.

No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sales of water	..	68	(1) Head works	..	3,169
6. Plantations	..	22	(2) Main canals and branches	..	26,961
6. Receipts from other canal produce.	..	264	(3) Distributaries	305	3,869
9. Rent of buildings	..	118	(4) Drainage and protective works.	..	..
II. Miscellaneous	..	2,961	(5) Special tools and plant	..	..
Recoveries of expenditure	..	659	Total	305	33,999
Deduct—Refunds	..	136			
Total, Revenue realized in the Public Works Department	143	5,843	II. MAINTENANCE AND REPAIRS—		
Irrigation Revenue realized in Civil Department	37,787	4,85,674	(1) Head works	1,418	46,068
Total, Direct Receipts	37,930	4,91,517	(2) Main canals and branches	1,163	48,811
II. Indirect Receipts—Shares of Revenue collected in the Civil Department.	5,170	..	(3) Distributaries	2,394	29,404
Total, Public Works and Civil Depart- ments, Revenue	43,100	5,73,393	(4) Drainage and protective works.	..	..
			(5) Special tools and plant	..	..
			Total	4,995	1,24,283
			Total, Extensions and Improvements and Maintenance and Repairs	5,300	1,58,282
			IV. ESTABLISHMENT	2,325	55,403
			V. TOOLS AND PLANT	..	908
			VI. RECOVERIES ON REVENUE ACCOUNT.	..	16
			Total, Direct Charges	7,623	2,14,577
			Share of collection charges in the Civil Department	1,922	24,575
			Indirect charges	53	2,710
			Total, Direct and Indirect Charges	9,697	2,41,962
			Balance, net revenue	33,493	3,31,531
			Grand Total	43,100	5,73,393
Total, Receipts	43,100	5,73,393			

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

MOPAD PROJECT—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937-1938 ..	20,10,829	Net revenue realized to end of 1937-1938 ..	2,98,038
Total interest charges for the year 1938-1939 ..	98,736	Net revenue realized during 1938-1939 ..	33,693
		Balance, net interest charges.	17,78,034
Total ..	21,09,565	Total ..	21,09,565

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

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 ..	..	..	125
Total ..	..	..	96,429
REVENUE—			
Capitalization of abatement of land revenue ..	..	..	1,126
Leave and allowances ..	..	..	1,584
Audit and accounts ..	..	53	..
Total ..	..	53	2,710
Grand Total ..	..	53	99,139

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.

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MADRAS PRESIDENCY.

MOPAD 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.	Expenditure against open canal sanction.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.
	RS.	RS.	RS.	RS.	RS.
Direct Charges.					
Works ..	16,66,575	641	..	..	16,67,216
Establishment ..	3,20,381	229	..	..	3,20,610
Tools and plant ..	2,34,213	1	..	..	2,34,214
Suspense account ..	..	..	..	..	..
Total ..	22,21,169	871	..	..	22,22,040
Less—Receipts on capital account.	27,894	..	..	..	27,894
Net Total ..	21,93,275	871	..	..	21,94,146
Indirect Charges.					
Capitalized abatement of land revenue ..	51,698	..	..	..	51,698
Leave and pension allowances ..	44,856	..	..	..	44,856
Audit and accounts ..	132	7	..	..	125
Total ..	96,422	7	..	..	96,429
Grand Total ..	22,89,697	878	..	..	22,90,575

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 1938-1939.

[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 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
DIRECT RECEIPTS.			I. EXTENSIONS AND IMPROVEMENTS—		
1. Water-rates	4,000	60,000	(1) Head works	..	248
6. Receipts from other canal produce	..	..	(2) Main canals and branches	..	..
9. Rent of buildings	..	..	(3) Distributaries	..	..
11. Miscellaneous	..	3	(4) Drainage and protective works	..	..
			(5) Special tools and plant	..	..
Total, Revenue realized in the Public Works Department	4,000	60,003	Total	..	248
Irrigation Revenue realized in Civil Department	..	169	II. MAINTENANCE AND REPAIRS—		
	4,000	60,172	(1) Head works	1,001	43,288
	..	..	(2) Main canals and branches	..	..
	..	..	(3) Distributaries	..	..
	..	..	(4) Drainage and protective works	..	..
	..	..	(5) Special tools and plant	..	..
	..	..	Add—Unclassifiable outlay	..	..
Total, Direct receipts	4,000	60,172	Total	1,001	43,288
II. Indirect receipts—Share of Land Revenue collected in the Civil Department	..	..			
Total, Public Works and Civil Departments, Revenue	4,000	60,172	Total, Extensions and Improvements and Maintenance and Repairs	1,001	43,536
Total	4,000	60,172	IV. ESTABLISHMENT	312	11,927
			V. TOOLS AND PLANT	1	536
			VI. REFUNDS AND REVENUE	..	..
			Total, Direct charges	1,314	55,899
			Share of collection charges in the Civil Department	..	..
			Indirect charges	..	1,012
			Total, Direct and Indirect charges	1,314	56,911
			Balance, Net revenue	2,676	3,452
			Grand Total	4,000	60,172

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

KANNIYAMPALAYAM ANICUT—*Tank Project*—cont.

No. 4.—Interest Account for and to end of 1938-1939.

Particulars.	Amount.	Amount.
	RS.	RS.
Total interest charges to end of 1937-1938 ..	1,11,568	776
Total interest charges for the year 1938-1939.	4,825	2,676
		1,12,941
Total ..	1,16,393	1,16,393

No. 5.—Account of indirect charges for and to end of 1938-1939.

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 ..	..	3,787
		66
Total ..	..	3,853
REVENUE—		
Capitalization of abatement of land revenue ..	..	..
Leave and pension allowances ..	..	..
Audit and accounts ..	..	576
	10	436
Total ..	10	1,012
Grand Total ..	10	4,865

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

MADRAS PRESIDENCY.

KANNIYAMPALAYAM ANICUT—*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 sanction.	Charges to date.	Amount of sanctioned estimate.	
	RS.	RS.			RS.
Direct Charges.					
Works ..	92,266	5,125	..	..	97,391
Establishment ..	25,172	1,863	..	..	27,035
Tools and plant ..	453	42	..	..	495
Suspense account ..	..	..	..	..	..
Total ..	1,17,891	7,030	..	..	1,24,921
Less—Receipts on capital account.	..	17,700	..	..	17,700
Net Total ..	1,17,891	— 10,670	..	..	1,07,221
Indirect Charges.					
Capitalized abatement of land revenue ..	3,525	262	..	..	3,787
Leave and pension allowances ..	15	51	..	..	66
Audit and accounts ..	3,540	313	..	..	3,853
Total ..	1,21,431	— 10,357	..	..	1,11,074
Grand Total ..	1,21,431	— 10,357	..	..	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 L. dated 31st March 1926.

THIPPAYAPALEM PROJECT—*Canal Project.*

No. 2.—Capital Account for and to end of 1938–1939.

Heads of account.	DIRECT CHARGES.		Cost of construction as now estimated. RS.
	During the year. RS.	To end of the year. RS.	
I. WORKS—			
(1) <i>Head Works</i> —			
B. Land		35,246	35,245
C. Works	174	1,08,699	1,13,070
K. Buildings		7,026	7,703
L. Earthwork		2,40,975	2,59,070
O. Miscellaneous	1,065	3,744	21,512
Unforeseen works		14,487	..
Total	1,239	4,10,177	4,36,600
(2) <i>Main Canals and Branches</i> —			
F. (1) Other cross drainage works	493	493	..
L. Earthwork		26,401	..
O. Miscellaneous	774	774	31,000
Total	1,267	27,668	31,000
(3) <i>Distributaries</i> —			
C. Works		..	..
L. Earthwork		..	..
O. Miscellaneous		..	..
Total			
(6) <i>Special tools and plant</i>			
Total, Works	2,506	4,37,845	4,67,600
II. ESTABLISHMENT	1,602	1,29,734	1,27,596
III. TOOLS AND PLANT	3	960	9,352
Grand Total	4,111	5,68,539	6,04,548
V. <i>Less</i> —RECEIPTS ON CAPITAL ACCOUNT		656	..
Not outlay in India and England	4,111	5,67,883	6,04,548

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

MADRAS PRESIDENCY.

Receipts.	TOTAL.		Charges.	Total.	To end of the year. RS.	To end of the year. RS.
	During the year. RS.	During the year. RS.				
I. DIRECT RECEIPTS—						
Receipts from other canal produce.						
Miscellaneous						
Total, Revenue realized in Public Works Department						
Irrigation Revenue realized in Civil Department						
Total, Direct Receipts						
II. INDIRECT RECEIPTS—						
Share of land revenue collected in the Civil Department						
Total, Public Works and Civil Departments, Revenue						
Total, Receipts						
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						
(2) Main canals and branches						
(3) Distributaries						
(4) Drainage and protective work						
(5) Special tools and plant						
Add—Unclassifiable outlay						
Total						
Total, Extensions and Improvements and Maintenance and Repairs						
IV. ESTABLISHMENT						
V. TOOLS AND PLANT						
VI. REFUNDS OF REVENUE						
Total, Direct Charges						
Share of collection charges in the Civil Department						
Indirect charges						
Total, Direct and Indirect Charges. Balance, net revenue						
Grand total						

IRRIGATION BRANCH.

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PUBLIC WORKS DEPARTMENT.

THIPPAYAPALEM PROJECT—Canal Project—cont.

No. 4.—Interest Accounts for and to end of 1938-1939.

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-38.	1,03,369	Net revenue realized to end of 1937-38.	..
Total interest charges for the year 1938-39.	25,198	Net revenue realized during 1938-39.	5,446
		Balance, net interest charges.	1,23,121
Total ..	<u>1,28,567</u>	Total ..	<u>1,28,567</u>

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year. RS.	To end of the year. RS.
CAPITAL—		
Capitalization of abatement of land revenue	..	4,919
Leave and pension allowances	..	2,688
Audit and accounts	..	4,381
Total	25	11,988
REVENUE—		
Capitalization of abatement of land revenue	..	..
Leave and pension allowances	..	..
Audit and account	..	..
Total	..	..
Grand Total	25	11,988

ADMINISTRATIVE ACCOUNTS FOR THE YEAR 1938-1939.

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MADRAS PRESIDENCY.

THIPPAYAPALEM 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.	Expenditure against open canal sanctions.	Charges to date.	Amount of sanctioned estimate.	
	RS.	RS.	RS.	RS.	
Direct Charges.					
Works	..	..	4,37,845	4,67,600	29,755
Establishment	..	..	1,29,734	1,27,596	2,138
Tools and plant	..	..	960	9,352	8,392
Suspense account	..	..	..	..	..
Total	..	..	5,68,539	6,04,548	36,009
Less—Receipts on Capital account.	..	..	656	..	656
Net Total ..	..	..	5,67,883	6,04,548	36,665
Indirect Charges.					
Capitalized abatement of land revenue.	..	..	4,919	17,800	12,881
Leave and pension allowances	..	..	2,688	4,676	2,688
Audit and accounts	..	..	4,381	22,476	295
Total	..	..	11,988	47,952	10,488
Grand Total ..	..	..	5,79,871	6,52,500	47,153

No. 2.—Capital Account for and to end of 1938-1939.

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) <i>Head Works—</i>			
C. Works	..	14,055	14,030
Total ..	..	14,055	14,030
(2) <i>Main Canals and Branches—</i>			
B. Land	..	21,730	21,730
C. Works	..	95,659	98,406
K. Buildings	1,500	1,500	..
L. Earthwork	..	2,92,433	2,91,714
O. Miscellaneous	..	7,148	8,290
P. Maintenance	..	6,307	..
Total ..	1,500	4,24,777	4,20,140
(3) <i>Distributaries—</i>			
L. Earthwork	776	29,193	34,555
B. Land	..	814	..
Total ..	776	30,007	34,555
Total, Works ..	2,276	4,68,839	4,68,725
II. ESTABLISHMENT	1,458	1,12,166	1,13,706
III. TOOLS AND PLANT	2	2,197	3,092
Grand Total ..	3,736	5,83,202	5,85,523
V. Less—RECEIPTS ON CAPITAL ACCOUNT.	..	..	..
Net outlay in India and England ..	3,736	5,83,202	5,85,523

**ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.**

No. 3.—Revenue Account for and to end of 1938-1939.			
Receipts.	TOTAL.		Charges.
	During the year.	To end of the year.	
	RS.	RS.	
I. DIRECT RECEIPTS—			
5 Receipts from plantations	..	..	(1) Headworks
6 Receipts from other canal produce	..	340	(2) Main canals and branches ..
11 Miscellaneous	..	..	(3) Distributaries
Recoveries of expenditure	..	..	(4) Drainage and protective works ..
Deduct—Refunds	..	..	(5) Special tools and plant ..
			Total
Total, Revenue realized in Public Works Department	71		10,005
Irrigation revenue realized in Civil Department	..	..	45,856
Total, Direct Receipts.	71		55,861
II. INDIRECT RECEIPTS—			
Share of land revenue collected in the Civil Department	..	..	57,843
Total, Public Works and Civil Departments, Revenue	71	9,080	16,792
Net deficit, if any	..	..	86
			74,720
III. MAINTENANCE AND REPAIRS—			
(1) Headworks	..	..	5,544
(2) Main canals and branches	..	..	5,544
(3) Distributaries	..	..	3,546
(4) Drainage and protective works	..	..	5
(5) Special tools and plant	..	..	..
Add—Unclassifiable outlay	..	..	..
Total	..	..	9,096
IV. EXTENSIONS AND IMPROVEMENTS			
Total, Extensions and Improvements and Maintenance and Repairs	..	..	57,843
V. ESTABLISHMENT			
VI. TOOLS AND PLANT			
VI. REFUNDS OF REVENUE			
Total, Direct Charges			
Share of collection charges in the Civil Department			
Indirect charges			
Total, Direct and Indirect Charges. Balance, net revenue.			
Grand Total			

BASAVANNAH CHANNEL—cont.

No. 4.—Interest Account for and to end of 1938–1939.

	Amount. RS.		Amount. RS.
Total interest charges to end of 1937–1938 ..	2,62,277	Net revenue realized to end of 1937–1938 ..	— 65,879
Total interest charges for the year 1938–1939 ..	26,151	Net revenue realized during 1938–1939 ..	— 9,080
		Balance, net interest charges ..	3,68,387
Total ..	2,88,428	Total ..	2,88,428

No. 5.—Account of Indirect Charges for and to end of 1938–1939.

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 ..	23	4,688
Total ..	23	6,578
REVENUE—		
Leave and pension allowances ..	..	579
Audit and accounts ..	56	579
Total ..	56	579
Grand Total ..	79	7,157

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938–1939.

BASAVANNAH CHANNEL—cont.

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

THE YEAR 1950

Particulars.	CHARGES AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.
	Expenditure against construction estimate.	Expenditure against open canal sanction.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
<i>Direct Charges.</i>							
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	..
Expense account ..	..	..	..	..	..	..	..
Total ..	..	..	..	5,83,202	5,85,523	2,321	..
<i>Less—Receipts on capital account.</i>							
Net Total ..	..	..	..	5,83,202	5,85,523	2,321	..
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue.	..	..	..	1,229	1,229	..	..
Leave and pension allowances ..	..	..	..	661	661	.. — 1	..
Audit and accounts ..	..	..	..	4,688	4,687	..	..
Total ..	..	..	..	6,578	6,577	— 1	..
Grand Total ..	..	..	..	5,89,780	5,92,100	2,320	..

IRRIGATION BRANCH.

PUBLIC WORKS DEPARTMENT.

DUVVALERU PROJECT—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

Head 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—			
C. Works .. .. .	.. .. .	.. .. .	.. .. .
K. Buildings .. .. .	.. .. .	1,292	38,800
O. Miscellaneous	852	852	5,000
Total	852	2,134	3,285
(2) Main Canals and Branches—			
A. Preliminary expenses	104	355	3,623
B. Land	893	927	1,710
D. Regulators .. .. .	.. .. .	.. .. .	330
E. Falls and weirs .. .. .	.. .. .	.. .. .	2,400
F. River and hill torrent works .. .. .	.. .. .	.. .. .	8,500
G. Bridges .. .. .	.. .. .	.. .. .	4,030
H. Escapes .. .. .	.. .. .	.. .. .	1,120
L. Earthwork	3,022	3,447	41,610
O. Miscellaneous .. .. .	.. .. .	.. .. .	4,368
Total	4,019	4,729	67,691
(5) Water courses—			
L. Earthwork .. .. .	.. .. .	.. .. .	1,724
Total .. .. .	.. .. .	.. .. .	1,724
Total works	4,871	6,863	1,16,500
II. Establishment .. .. .	.. .. .	.. .. .	.. .. .
III. Tools and plant	3,113	4,100	31,790
IV. Suspense	4	8	2,330
V. Less receipts on capital account .. .. .	.. .. .	.. .. .	.. .. .
Net outlay in India and England	7,988	10,971	1,50,620

MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

DUVVALERU PROJECT—Canal Project—cont.

No. 4.—Interest Account for and to end of 1938-1939

	Amount.		Amount.
	RS.		RS.
Total interest charges to end of 1937-1938	68	Net revenue realized to end of 1937-1938	..
Total interest charges for the year 1938-1939	300	Net revenue realized during 1938-1939	..
		Balance, net interest charges.	368
Total	368	Total	368

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalization of abatement of land revenue .. .. .	.. .. .	.. .. .
Leave and pension allowances	49	69
Audit and accounts .. .. .	.. .. .	.. .. .
Total	49	69

DUVVALURU 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.	Expenditure against open canal sanctions.	Total.	Charges to date.	Amount of sanctioned estimate.	Unspent balance of estimate.	
				RS.	RS.	RS.	
<i>Direct Charges.</i>							
Works Establishment ..	..	..	..	6,363	1,16,500	1,09,637	..
Tools and plant ..	..	..	..	4,100	31,790	27,690	..
	..	..	..	8	2,330	2,322	..
Total ..	..	..	..	10,971	1,50,620	1,39,649	..
<i>Less—Receipts on capital account..</i>	..	..	..	..	..	..	..
Net Total ..	..	..	..	10,971	1,50,620	1,39,649	..
<i>Indirect Charges.</i>							
Capitalized abatement of land revenue ..	..	..	..	..	290	290	..
Leave and pension allowances ..	..	..	..	..	1,165	1,096	..
Audit and accounts ..	..	..	..	69	1,455	1,386	..
Total ..	..	..	..	69	1,52,075	1,41,035	..
Grand Total ..	..	..	..	11,040	1,52,075	1,41,035	..

VEDARANNIYAM CANAL—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

[Vide details on page 278 of the Administrative Accounts for 1934-35.]

No. 3.—Revenue Accounts for and to end of 1938–1939.

[illegible]

Not deficit, if any

**ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.**

VEDARANNIYAM CANAL—*Canal Project—cont.*

No. 4.—Interest Account for and to end of 1938-1939.

No. 4.—Interest Account for 1938-1939		Amount.	Amount.
		RS.	RS.
Total interest charges to end of 1937-1938 ..	3,50,113	Net revenue realized to end of 1937-1938	— 3,82,187
Total interest charges for the year 1938-1939 ..	5,971	Net revenue realized during 1938-1939	— 7,506
		Balance, net interest charges.	7,45,777
		Total ..	3,56,084
Total ..	3,56,084		

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

No. 5.—Account of				During the year. RS.	To end of the year. RS.
Particulars.					
CAPITAL—					
Capitalization of abatement of land revenue	..	..	..	259	
Leave and pension allowances	..	..	..	3,474	
Audit and accounts	..	..	..	..	
		Total	..		3,733
REVENUE—					
Capitalization of abatement of land revenue	..	..	..	655	
Leave and pension allowances	..	..	..	7,623	
Audit and accounts	..	..	..	58	1,437
		Total	..	58	9,715
		Grand Total	..	58	13,448

VEDARANTYAM CANAL—Canal Project—cont.

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

Particulars.	CHARGE AGAINST CLOSED SANCTIONS.			CURRENT SANCTIONS.			Total charges to date against old and current sanctions.	Rs.
	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	1,07,885	..	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 1933.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.

BUCKINGHAM CANAL—Canal Project.

No. 2.—Capital Account for and to end of 1938-1939.

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) Main canals and branches	1,796	63,19,013	63,19,013
(2) Old outlay	..	5,04,091	5,04,091
Total Works	1,796	68,23,104	68,23,104
II. Establishment	220	16,14,766	16,14,766
III. Tools and plant	..	1,81,040	1,81,040
V. Less—Receipts on capital account.	..	24,365	24,365
Net outlay in India and England.	2,016	85,94,545	85,94,545

PUBLIC WORKS DEPARTMENT.

BUCKINGHAM CANAL—Canal Project—cont.
No. 3.—Revenue Account for and to end of 1938-1939.

Receipts.	TOTAL.		Charges.	TOTAL.	
	During the year.	To end of the year.		During the year.	To end of the year.
	RS.	RS.		RS.	RS.
I. DIRECT RECEIPTS—			I. EXTENSIONS AND IMPROVEMENTS—		
3. Sale of water	1,800	6,855	(1) Head works	12,230	2,05,545
5. Receipts from plantations	950	38,088	(2) Main canals and branches	..	1,016
6. Receipts from other canal produce.	..	71,427	(3) Distributaries	..	72
			(4) Drainage and protective works	..	..
			(5) Special tools and plant	..	..
8. Navigation receipts	1,02,048	48,83,998	Total	12,230	2,06,633
9. Rents of buildings	605	15,137	II. MAINTENANCE AND REPAIRS—		
10. Fines	..	1,369	(1) Head works	1,13,192	21,709
11. Miscellaneous	1,350	54,153	(2) Main canals and branches	..	74,46,555
Recoveries of expenditure	1	1,271	(3) Distributaries	..	1,49,607
Deduct—Refunds	40	2,325	(4) Drainage and protective works	..	1,36,391
Receipts for which classification is not obtainable	..	14,11,168	(5) Special tools and plant	..	3,125
Total revenue realized in the Public Works Department	1,07,314	64,81,141	Add—Unclassifiable outlay	..	2,88,470
Total, Direct receipts	1,07,314	64,81,141	Total	1,13,192	80,44,857
Total, Public Works and Civil Departments, Revenue	1,07,314	64,81,141	Total, Extensions and Improvements and Maintenance and Repairs	1,25,422	82,51,490
Net deficit, if any	40,322	44,36,723	IV. ESTABLISHMENT	21,388	22,34,664
Total	1,48,136	1,09,17,864	V. TOOLS AND PLANT	72	1,48,797
			VI. REFUNDS OF REVENUE	..	22,074
			Deduct—Recoveries on revenue account.	..	4,115
			Total, Direct Charges.	1,46,882	1,06,52,310
			Share of collection charges in the Civil department	..	..
			Indirect charges	1,254	2,65,554
			Total, Direct and Indirect Charges	1,48,136	1,09,17,864
			Balance, net revenue	..	..
			Grand Total	1,48,136	1,09,17,864

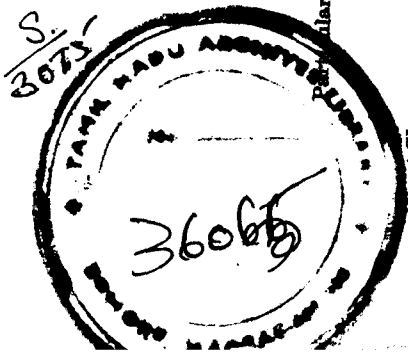
MADRAS PRESIDENCY.

ADMINISTRATIVE ACCOUNTS
FOR THE YEAR 1938-1939.BUCKINGHAM CANAL—Canal Project—cont.
No. 4.—Interest Account for and to end of 1938-1939.

No. 4.—Interest Account for and to		Amount.
	Amount.	RS.
	RS.	
Total interest charges to end of 1937-1938	1,80,20,726	Net revenue realized to end of 1937-1938 .. — 43,95,901
Total interest charges for the year 1938-1939	3,86,707	Net revenue realized during 1938-1939 .. — 40,822
		Balance, net interest charges 2,28,44,156
Total	<u>1,84,07,433</u>	Total <u>1,84,07,433</u>

No. 5.—Account of Indirect Charges for and to end of 1938-1939.

Particulars.	During the year.	To end of the year.
	RS.	RS.
CAPITAL—		
Capitalisation of abatement of land revenue	..	2,62,365
Leave and pension allowances	..	2,26,866
Audit and accounts	18	251
Total	18	4,89,482
REVENUE—		
Capitalisation of abatement of land revenue	..	363
Leave and pension allowances	..	2,27,769
Audit and accounts	1,254	37,422
Total	1,254	2,65,554
Grand Total	1,272	7,55,036



No. 6.—Statement comparing Charges to date with Sanctioned Estimates.
BUCKINGHAM CANAL—Canal Project—cont.

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.				
Works	66,72,338	1,50,766	68,23,104	..	..	..	68,23,104
Establishment	15,85,806	28,960	16,14,766	..	..	..	16,14,766
Tools and Plant	1,80,720	320	1,81,040	..	..	..	1,81,040
Suspense account	..	..	..	..	..	..	..
Total	84,38,864	1,80,046	86,18,910	..	..	..	86,18,910
Less—Receipts on capital account..	4,502	19,863	24,365	..	..	..	24,365
Net Total	84,34,362	1,60,183	85,94,545	..	..	..	85,94,545
Indirect Charges.							
Capitalised abatement of land revenue	2,62,365	..	2,62,365	..	..	..	2,62,365
Leave and pension allowances	2,23,608	3,258	2,26,866	..	..	..	2,26,866
Audit and accounts	..	251	251	..	..	..	251
Total	4,85,973	3,509	4,89,482	..	..	..	4,89,482
Grand Total	89,20,335	1,63,693	90,84,027	..	..	..	90,84,027

The construction estimate of the project was closed in March 1937.

A. K. RAMAN,
Deputy Accountant-General.

36065
MADRAS,
10th October 1939.

REGISTRATION NUMBER

PUBLIC WORKS DEPARTMENT.

240.2