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MADRAS RECORD OFFICE.

Government of Madras.

P. W. DEPARTMENT.

G.O. No.

1268

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Dated

20-5-18 76

Not to be folded or roughly handled

Read the following papers :—

No. 362. Proceedings of the Government of India in the Public Works Department, (Account—Irrigation,) dated Fort William, 11th January 1876, Nos. 6—7 A.—I.

Assimilation of system of Public Works Accounts in Madras and Bombay with that of the rest of India, and preparation of Capital and Revenue Accounts of Irrigation Works.

Read again the following papers :—

P. W. D. letter to Secy. to Govt. of Madras, No. 394 A.—G, dated 1st July 1875.

Do. to Secy. to Govt. of Bombay, No. 395 A.—G, dated 1st July 1875.

Despatch to Secretary of State, No. 70 P. W., dated 1st July 1875.

Read also the following despatch from the Secretary of State for India, to the Government of India, dated 11th November 1875, No. 67.

I HAVE received your Excellency's letter, No. 70, of the 1st July last, reporting that the systems of Public Works Accounts obtaining in the Madras and Bombay Presidencies have been assimilated to that in force under the Government of India. This arrangement is one of much importance in relation to the proper administration of the Public Works Department, and especially to that part of it which relates to the record of the financial results of works carried out with borrowed capital.

2. It is a matter of much satisfaction to me that these arrangements have been completed with the concurrence of the Madras and Bombay Governments.

3. The preparation of satisfactory accounts of all Irrigation Works, similar in form to those kept of the canals in the North-western Provinces and the Punjab, is manifestly very desirable, and it is, therefore, of the first importance that a correct annual statement of all Irrigation Works should be available, prepared upon one uniform system for the whole of India, and I desire that, if it be practicable, such an account should be sent to me in time for presentation to Parliament next session.

4. It can, perhaps, hardly be expected that the first returns upon any approved system submitted for Madras and Bombay should be perfect, but it is more important that the accounts should be rendered promptly and regularly, in a fairly correct manner, than that no accounts should be submitted at all. In view to this end, further prolonged discussions regarding details should be avoided. Difficulties may, no doubt, arise in particular cases, which will, perhaps, require a somewhat arbitrary treatment, as, for instance, where there is no distinction made, in assessing or collecting the land-revenue, between the shares relatively attributable to the land and the water. But it will be much better, under such circumstances, to accept at once that conclusion which seems best, after reasonable inquiry and consideration, than to prolong a discussion which, in its very nature, can only result in an approximate or arbitrary solution.

ORDER.—Ordered that the Despatch read be communicated to the Governments of Madras and Bombay for information and guidance, with a request that it may be stated when a report of the financial results of Irrigation Works in the forms in use in

*Proceedings of the Madras Government, Public Works Department,
20th May 1876.*

the North-western Provinces and Punjab, made up to end of 1874-75, or, if that cannot be done, to end of 1873-74, may be expected. In order to comply with the wishes of the Secretary of State, the returns should be received in this department during next May at the latest.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

No. 362-A. From Colonel C. H. DICKENS, R.A., Secretary to the Government of India, Public Works Department, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, Irrigation Branch, Fort St. George, dated Fort William, 25th January 1876, No. 48 A.—I.

I AM directed to acknowledge the receipt of your endorsement, No. 2,960, dated 15th October last, forwarding, in advertence to my letter of the 17th September, a copy of the Proceedings of the Government of Madras on the method of making up the accounts of Irrigation Works.

2. In a recent despatch* from the Secretary of State, His Lordship has urged

* See copy of His Lordship's Despatch, No. 67, dated 11th November 1875, forwarded separately with Public Works Department Resolution, Nos. 6—7 A—I, dated 11th January 1876, that a correct statement of the financial results of Irrigation Works should be submitted to the Home Government in time for presentation to Parliament next session.

3. The Governor-General in Council is most anxious that this should be done, and relies upon the Government of Madras to ensure that this department is furnished, by May next, with a statement of the financial results of all important Irrigation Works to end of 1874-75. The results should be drawn up in the forms and in the manner in which the annual Revenue Reports from the North-western Provinces and Punjab are prepared. And an abstract of the results should be rendered in

† Financial results of Irrigation Works in the North-western Provinces up to the close of 1872-73. somewhat the same form as is used in the accompanying volume,† the headings being of course modified to suit the specialities of the Madras Irrigation Works.

4. The Governor-General in Council is aware that the consolidated assessment of land-revenue that prevails in the greater portion of the Madras Presidency renders it difficult to make up an immediate account of the results of the smaller Irrigation Works. But for the larger works in the Godavery and Kistna Deltas, it is not understood that there is anything to prevent the submission of returns showing the financial results in those deltas. A portion of the revenue of these districts is already levied under the name of water-rate and is shown separately in the annual Land-revenue Report of the Madras Presidency. In cases where the water-rate is not distinguished in the assessment, the necessities of the case could be met by taking the difference between the dry and the wet rates as the revenue due to the works, the amount of any further indirect revenue being left to be ascertained by future inquiry.

5. It is understood that the area of land protected by each work, and in consequence of which the wet rates of assessment are charged, are on record in the District Offices, as also the amount of total wet revenue realized from each tract. If this be

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so, then there would not seem to be any real difficulty in ascertaining the direct return, and working up the amounts in a regular series of statements for present financial purposes. If in any case there was any wet revenue before the construction of the works, the proper course would probably be to deduct the difference between that revenue and the dry rates from the amount to which the work is entitled to credit.

6. It is, however, left to the Government of Madras to decide on the best way of arranging to meet the wishes of the Secretary of State for a correct account, and I am to inquire whether the Governor-General in Council may feel assured that the requirements of the Home Government will be met by the time indicated.

MEMORANDUM A.

No. 362-B.

THE construction of the Godavery Anicut was completed in fasli 1256. I have examined the Jamabundy accounts for four years prior, and for all the years subsequent, to that year, and I find it impossible to estimate, even approximately, the increased revenue obtained from lands irrigated by the anicut. The irrigation extended gradually, not by taluqs, but by villages, and there are no villagewar accounts in the Board's Office. Even to go by taluqs, full particulars are not available regarding the area and classification of land as irrigated and unirrigated. The revenue was formerly raised under three different systems, known as *Izara*, *Asra*, and *Vesabadi* or rents, division of produce, and money rates. For the revenue raised under the first two ~~works~~ *made*, particulars regarding the extent (which, however, is not correct, as there were no measurements) and classification as wet and dry and the revenue derived from each source are ~~not~~ known; but as regards *Izara* or rented lands from which the major portion of the revenue was derived, the particulars are not available up to fasli 1263. Even after fasli 1263 full information is not available for all years up to fasli 1277. In some years lands irrigated by the Godavery channels are distinguished from those irrigated from other sources; in others they are mixed up, the remissions on dry and wet and the miscellaneous revenue are shown in a lump, and there are several other disturbing elements, such as Revenue Survey and Settlement, the effect of which it is difficult to estimate.

2. There is, however, one mode of estimating the benefits derived from the anicut in a general way. I suggest it, not as an accurate measure of the benefit, but as the only one practicable in the state of information available in the Board's Office.

3. I propose to compare the entire revenue, dry and wet, derived each year after the anicut from the Deltaic and Non-deltaic taluqs separately with the average of five years previous to the anicut, and see how the revenue progressed under each tract. Then the difference between the rate of increment in the two different tracts may be taken to be the rate at which the revenue progressed in consequence of the anicut. For instance of the total revenue of the Deltaic taluqs increased from 1,000 to 2,000 Rupees, while in the Non-deltaic it rose only from 800 to 1,000, I would credit 750 Rupees to the anicut, being the excess over the 25 per cent. increase discovered in the Non-deltaic taluqs. This mode of calculation allows for all increase from natural causes and from effects of survey and settlement, and allowance can be made for any further increase from special causes, such as increase of quit-rent on unirri-

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A.

		DELTA TALUQS IN GODAVERY.		Total.
		Revenue from Anicut Lands.	From other Lands.	
		RS.	RS.	RS.
1	Narasapur	4,44,091	1,16,878	5,60,969
2	Bhemaveram	4,08,585	23,910	4,32,495
3	Amlapur	2,75,087	2,36,708	5,11,795
4	Kotaramachendrapuram	6,28,084	1,83,790	8,11,874
5	Tanuku	3,95,395	93,424	4,88,819
6	Ellore	1,29,553	50,640	1,80,193
7	Coconada	12,796	2,775	15,571
Delta Taluqs in Kistna.				
1	Repalli	3,13,834	2,28,429	6,42,263
2	Bapatla	2,02,872	3,85,198	5,88,070
3	Gudivada	3,80,161	64,179	4,44,339
4	Bandar	29,547	98,279	1,27,826
5	Bazera	31,698	89,601	1,21,303

* Includes Godavery and Kistna—Godavery 79,612, Kistna 49,911.

No. 3,904.

FORWARDED to the Under Secretary to Government, Public Works Department, with reference to his memorandum, dated 18th March 1876, No. 507, with a request that they be returned after perusal.

FORT ST. GEORGE,
20th March 1876.

(Signed) H. B. GRIGG,
Acting Under Secy. to Govt.

No. 70.

OFFICIAL MEMORANDUM.

THE undersigned has the honor to transfer the undermentioned papers relating to Irrigation Accounts to the Secretary to Government, Public Works Department—No. 1,341. Memorandum from the Head Sheristadar, Board of Revenue, dated 1st April 1876, on increased revenue Godavery, Coleroon, Srivaikuntham, and Palar Irrigation Works.

No. 1,342. From Mr. Wilson on Special Duty, Irrigation Accounts, dated 28th March 1876, No. 2 on the financial results of irrigation under the Kistna Anicut Scheme.

Further memorandum from the Head Sheristadar, Board of Revenue, dated 5th April 1876, in connection with increased revenue under the Srivaikuntham Anicut.

FORT ST. GEORGE,
8th April 1876.

(Signed) D. F. CARMICHAEL,
Secy. to Govt., Rev. Dept.

No. 1,341.

MEMORANDUM.

- Godavery Anicut.
- Coleroon Upper Anicut.
- Do. Lower Anicut.
- Srivaikuntham Anicut.
- Palar Anicut.

I BEG to submit the statements showing the increased revenue due to irrigation under the works noted in the margin.

GODAVERY ANICUT.—In their despatch, dated 25th January 1876, No. 4,811, the Government of India observe, that "it is not understood that there is anything to prevent the submission of returns showing the financial results of the Godavery and Kistna Anicuts since a portion of the revenue of these districts is already levied under the name of water-rate and is shown

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separately in the annual Land-revenue Reports." With reference to this observation, it has to be remarked that the system of collecting a separate water-rate was not introduced throughout the districts till the introduction of the Survey and Settlement in 1862, while the anicut was constructed in 1847. Prior to 1862, the revenue was raised chiefly by renting out villages, the rents being from time to time enhanced in consideration of the increased facility for irrigation, and the accounts, chiefly those prior to 1853, do not show how much revenue was realized from irrigated lands and how much from unirrigated lands. For this reason, and for the several reasons given in the memorandum of the Irrigation Conference, the revenue creditable to the Godavery Anicut has been calculated, as directed by Government, by taking the difference between the entire revenue (dry and wet, land-tax and water-rate) derived from the Deltaic taluqs before and after the anicut, and deducting therefrom the natural increase estimated with reference to the progress of revenue in the Non-deltaic taluqs. The results of this calculation are as shown below:—

Fasli.	Total increase.		Deduct increase for natural causes.		Net increase.
	1	2	3	4	
		RS.	RS.	RS.	
1257	1,11,121	24,402	1,11,121	1,34,071	
1258	1,58,473	38,481	1,29,763	1,02,176	
1259	1,68,244	98,840	81,193	83,929	
1260	2,01,016	1,49,770	1,13,580	70,645	
1261	2,30,963	1,63,987	1,16,794	2,11,847	
1262	2,49,916	1,32,599	2,85,207	3,50,589	
1263	2,46,179	1,75,526	4,18,129	4,76,846	
1264	2,46,171	1,66,940	4,75,150	6,73,053	
1265	2,83,734	1,88,881	7,17,888	8,97,300	
1266	4,00,728	1,87,927	11,55,967	10,24,687	
1267	4,73,134	2,64,244	11,11,603	10,96,263	
1268	6,14,833	3,65,643	12,48,301	13,50,253	
1269	7,83,772	5,35,604	12,78,129	12,28,782	
1270	10,12,450	4,87,723	13,70,956	12,75,368	
1271	9,62,873	4,87,723			
1272	11,94,181	5,21,128			
1273	12,89,125	5,71,237			
1274	14,20,655	5,23,355			
1275	18,43,010	6,87,043			
1276	15,56,950	5,32,263			
1277	16,70,591	5,58,988			
1278	15,52,807	4,56,544			
1279	17,80,564	5,32,263			
1280	18,96,992	5,46,739			
1281	17,11,289	4,33,160			
1282	17,77,747	5,48,965			
1283	18,59,596	4,88,640			
1284	18,61,080	5,85,712			
Total ...	2,75,58,194	99,68,604	1,75,89,590		

I am not quite sure whether it is fair to deduct the sum above shown in column 3 as increase due to natural causes. To me the sum appears rather large considering that most of the lands in Godavery Delta were unfit for dry cultivation, and that it is impossible for wet revenue, which must depend upon water, to rise in the same proportion in which the dry revenue has increased. I think that it would be fair to deduct from the increased revenue only half the amount calculated as natural increase, and credit the whole remainder to the project. I have followed this course in the statement herewith sent. If this plan is not approved, the above figures may be adopted.

The anicut was completed in fasli 1256. I have taken the average of five years previous to the anicut as the standard revenue. It is true that the irrigation had been slightly improved even before the date of the completion of the anicut, but there is not much difference in the

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gated lands by the Inam Settlement, reversion of Zemindaries, transfers of taluqs from one district to another, and so forth.

If this course will do, I can prepare the statement in the form given by the Government of India in the course of twenty days or a-month. Some detailed accounts for some years are not forthcoming, and I have to get copies from the districts, if on further search they are not to be found.

The total revenue derived from the Godavery district from fasli 1282 up to date is given below :—

Fasli.	Rs.
1252	17,53,802
1253	17,07,954
1254	17,69,984
1255	17,68,138
1256	18,25,827
1257	18,75,526
1258	19,31,299
1259	19,44,806
1260	19,91,485
1261	20,45,537
1262	20,67,116
1263	20,55,261
1264	20,65,723
1265	21,01,992
1266	22,25,039
1267	22,98,752
1268	24,61,398
1269	30,03,055
Taluqs yielding above 3 lakhs were transferred from Bander.	
1270	32,93,824
1271	32,35,022
1272	34,71,336
1273	35,82,285
1274	36,97,630
1275	41,67,277
1276	38,37,754
1277	39,84,649
1278	38,36,626
1279	40,97,046
1280	42,22,903
1281	40,00,086
1282	40,95,628
1283	41,74,403
1284	42,12,391

The Kistna Anicut was completed in fasli 1265.

The numerous territorial changes that have since taken place in the district renders any calculation from the accounts in the Boards' Office impossible.

The present taluqs are composed of parts of a number of the former taluqs. For instance, the present Bapatla taluq is composed of—

1. The whole of Bapatla;
2. Part of Martur;
3. Part of Pennur;
4. Part of Prattipad;

and the Board have not details of the villages transferred from each taluq and the revenue derived from their irrigated lands prior to the anicut.

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In 1870 Mr. Boswell forwarded a statement showing the following results :—

Fasli.	Revenue from Irrigated Lands.
1261	92,907
1262	97,578
1263	97,006
1264	1,08,137
1265	1,76,425
Average	1,12,411
1266	2,56,509
1267	3,05,285
1268	4,05,592
1269	4,42,720
1270	2,91,329
1271	4,77,574
1272	5,02,025
1273	6,28,566
1274	6,19,423
1275	6,74,730
1276	6,86,192
1277	7,42,675
1278	6,76,095
1279	6,99,660

Mr. Boswell states that the figures of fasli 1261 to 1264 do not include the revenue of two important taluqs, Repalli and Bapatla; so they are useless. If at all, we must adopt the figure given for fasli 1265 as the standard revenue prior to the anicut.

Even for subsequent years Mr. Boswell says the figures cannot be said to be correct up to fasli 1273, they having been in some cases estimated owing to the absence of accounts. The figure against fasli 1270 does not include the revenue of one whole taluq.* If something is necessary to be done, we must accept the

* Gudivada.

figures substitutively for the figure of fasli 1270 that of fasli 1269.

There is also one more point to be considered. A large portion† of the revenue is derived from dry land converted into

† Nearly three lakhs of Rupees. wet, and there is nothing to show whether

the dry so converted into wet was formerly paying assessment or waste brought under cultivation in consequence of the anicut. If the former, we cannot credit the land assessment to the project; whereas if it is the latter, we have to credit it to the project. The land assessment of dry lands converted into wet amounted to Rupees 2,30,000 in fasli 1279, and more than three lakhs in fasli 1277. I cannot give the amount to be credited to the project, and I think the best course under the circumstances is to ask Mr. Wilson on the spot to make a rough estimate and send it to Government.

I do not think that the plan suggested for Godavery will quite answer for the district, as the dry revenue in the Deltaic taluqs in this district is a great deal too large to admit of a fair comparison.

Vide Statement A.

(Signed) CHENTSAL RAO,
Sheristadar, Board of Revenue.

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20th May 1876.

A.

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		RS.	RS.	RS.
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* Includes Godavery and Kistna—Godavery 79,642, Kistna 49,911.

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(Signed) D. F. CARMICHAEL,
Secy. to Govt., Rev. Dept.

No. 1,341.

MEMORANDUM.

- | | |
|---------------------------|--------------------------|
| 1. Godavery Anicut. | 4. Srivaikuntham Anicut. |
| 2. Coleroon Upper Anicut. | 5. Palar Anicut. |
| 3. Do. Lower Anicut. | |

I BEG to submit the statements showing
the increased revenue due to irrigation under
the works noted in the margin.

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sion of returns showing the financial results of the Godavery and Kistna Anicuts since a portion
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separately in the annual Land-revenue Reports." With reference to this observation, it has to
be remarked that the system of collecting a separate water-rate was not introduced throughout the
districts till the introduction of the Survey and Settlement in 1862, while the anicut was con-
structed in 1847. Prior to 1862, the revenue was raised chiefly by renting out villages, the rents
being from time to time enhanced in consideration of the increased facility for irrigation, and the
accounts, chiefly those prior to 1853, do not show how much revenue was realized from irrigated
lands and how much from unirrigated lands. For this reason, and for the several reasons given
in the memorandum of the Irrigation Conference, the revenue creditable to the Godavery Anicut
has been calculated, as directed by Government, by taking the difference between the entire
revenue (dry and wet, land-tax and water-rate) derived from the Deltaic taluqs before and after
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1265	2,83,734	1,66,940	1,16,794
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1275	18,43,010	6,87,043	11,55,967
1276	15,56,950	5,32,263	10,24,687
1277	16,70,591	5,58,988	11,11,603
1278	15,52,807	4,56,544	10,96,263
1279	17,80,564	5,32,263	12,48,301
1280	18,96,992	5,46,739	13,50,253
1281	17,11,289	4,33,160	12,78,129
1282	17,77,747	5,48,965	12,28,782
1283	18,59,596	4,88,640	13,70,956
1284	18,61,080	5,85,712	12,75,368
Total ...	2,75,58,194	99,68,604	1,75,89,590

I am not quite sure whether it is fair to deduct the sum above shown in column 3 as
increase due to natural causes. To me the sum appears rather large considering that most of
the lands in Godavery Delta were unfit for dry cultivation, and that it is impossible for wet
revenue, which must depend upon water, to rise in the same proportion in which the dry revenue
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amount calculated as natural increase, and credit the whole remainder to the project. I have
followed this course in the statement herewith sent. If this plan is not approved, the above
figures may be adopted.

The anicut was completed in fasli 1256. I have taken the average of five years previous
to the anicut as the standard revenue. It is true that the irrigation had been slightly improved
even before the date of the completion of the anicut, but there is not much difference in the

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20th May 1876.

total revenue of the district during the five years preceding the completion of the anicut, and the years previous to that period, as will be seen from the following figures :—

Fasli.	Rs.
1247	17,85,000
1248	17,38,000
1249	17,75,000
1250	17,41,000
1251	17,63,000
1252	17,53,000
1253	17,07,000
1254	17,69,000
1255	17,68,000
1256	18,25,000

The increase in the last three years was owing to the reversion of Zemindaries, for which I have made due allowance in the calculation.

COLEROON UPPER ANICUT.—More information is available for this work than for the Godavery Anicut. The revenue derived from irrigated lands both before and after the anicut is known, but the figures given in the accounts require modification with reference to the administrative changes since introduced, such as the abolition of the Oolungoo system and assignment of lands to Pagodas in lieu of ready-money allowance, which have contributed to the fluctuation of revenue. I have made allowance for these disturbing causes as far as possible. I say as far as possible, because I am not in possession of complete information and was therefore obliged to estimate in some cases the revenue due to each cause.

In calculating the increased revenue, I have taken into account the gain by price under the Oolungoo system only on lands newly brought under irrigation, but not that on lands cultivated before the anicut, as it would have resulted under any circumstances whether the anicut existed or not.

I believe that the anicut has also in some measure benefited the lands in Trichinopoly, but the area influenced by it is small, and there is no account to show the increase of revenue, which however must be slight. For this and the following works I have made no allowance for increase due to natural causes. I tried to obtain some data by ascertaining the increase in the taluqs unaffected by the anicut, but was unable to draw any correct inference owing to the various administrative changes that have taken place.

LOWER ANICUT.—This anicut supplies irrigation to South Arcot and Tanjore. I have taken the revenue in both the districts into account.

SRIVAİKUNTHAM AND PALAR ANICUT.—These are small works and call for no remark.

In this Presidency the collections from irrigated lands are not distinguished from those of unirrigated lands. I have, therefore, calculated the profit with reference to the demand, but deducted from it, except in the case of the two small works of Palar and Srivaikuntham in which the entire demand may be considered to have been collected, a certain amount as balance uncollected, the same being estimated with reference to the entire demand of the district, including assessment on dry lands, the actual collections and the amounts remitted; so that the amount shown as profit may be regarded as money actually brought into the Government treasury.

The results of the above calculations are as shown below :—

	Annual Increase according to the results in the latest year.	Increased Revenue obtained up to date.
Godavery Anicut ...	15,68,224	* b 2,25,73,892
Coleroon Upper Anicut ...	7,27,222	* a 1,49,11,202
Lower Anicut ...	3,15,444	* a 69,01,017
Srivaikuntham Anicut ...	37,504	61,638
Palar Anicut ...	Stated to be necessary.	
	1,06,866	* b 13,37,740

* b Up to fasli 1284.
* a Up to fasli 1283.

(Signed) B. CHENTSAL RAO.
Sheristadar, Board of Revenue.

1st April 1876.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

A-A.

Statement showing the increased Revenue obtained from the undermentioned Works—

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
1	2	3	4	5
		RS.	RS.	ACRES.
	1257	1,11,121	1,11,121	
	1258	1,46,272	2,57,393	
	1259	1,49,003	4,06,396	
	1260	1,51,596	5,57,992	
	1261	1,56,078	7,14,070	
	1262	1,66,923	8,80,993	
	1263	1,79,879	10,60,872	
	1264	1,58,408	12,19,280	
	1265	2,00,264	14,19,544	
	1266	3,06,288	17,25,832	
	1267	3,79,170	21,05,002	
	1268	4,82,711	25,87,713	
	1269	6,00,951	31,88,664	Correct area not known.
	1270	7,41,648	39,33,312	
	1271	7,19,012	46,52,324	
	1272	9,33,617	55,85,941	
	1273	10,03,506	65,89,447	
	1274	11,58,978	77,48,425	
	1275	14,99,489	92,47,914	
	1276	12,90,818	1,05,38,732	
	1277	13,91,097	1,19,29,829	
	1278	13,24,535	1,32,54,364	
	1279	15,14,433	1,47,68,797	
	1280	16,23,622	1,63,92,419	
	1281	14,94,709	1,78,87,128	
	1282	15,03,264	1,93,90,392	
	1283	16,15,276	2,10,05,668	514,650
	1284	15,68,224	2,25,73,892	513,143

Godavery Anicut.

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Statement showing the increased Revenue obtained from the undermentioned Works—

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
1	2	3	4	5
Tanjore Upper Anicut.		RS.	RS.	ACRES.
	1247	1,79,491	1,79,491	668,386
	1248	2,43,420	4,22,911	670,661
	1249	2,64,130	6,87,041	677,524
	1250	2,15,347	9,02,388	678,893
	1251	1,72,089	10,74,477	689,476
	1252	2,23,367	12,97,844	686,680
	1253	2,50,042	15,47,886	687,751
	1254	3,02,308	18,50,194	686,938
	1255	4,65,519	23,15,713	697,160
	1256	5,09,427	28,25,140	704,591
	1257	3,77,671	32,02,811	703,546
	1258	3,60,271	35,63,082	710,244
	1259	3,99,462	39,62,544	712,260
	1260	4,09,504	43,72,048	710,204
	1261	3,98,809	47,70,857	714,622
	1262	2,39,941	50,10,798	711,811
	1263	1,70,838	51,81,636	631,831
	1264	4,79,839	56,61,475	711,408
	1265	3,60,144	60,21,619	703,877
	1266	3,72,598	63,94,217	709,305
	1267	2,88,093	66,82,310	689,533
	1268	1,33,759	68,16,069	673,560
	1269	3,55,872	71,71,941	728,270
	1270	2,43,089	74,15,030	733,779
	1271	3,00,143	77,15,173	750,418
	1272	4,01,654	81,17,827	766,753
	1273	4,19,902	85,37,729	741,773
	1274	5,19,324	90,57,053	734,278
	1275	4,34,219	94,91,272	714,979
	1276	5,57,562	1,00,48,834	741,454
	1277	6,36,720	1,06,85,554	748,124
	1278	6,60,275	1,13,45,829	753,903
	1279	6,93,299	1,20,39,128	762,936
	1280	7,07,049	1,27,46,177	768,974
	1281	7,03,451	1,34,49,628	769,409
	1282	7,34,352	1,41,83,980	773,217
	1283	7,27,222	1,49,11,202	767,685

Statement showing the increased Revenue obtained from the undermentioned Works—

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
1	2	3	4	5
Lower Coleroon Anicut.		RS.	RS.	ACRES.
	1248	1,26,744	1,26,744	59,043
	1249	1,39,102	2,65,846	60,243
	1250	1,33,020	3,98,866	59,751
	1251	76,660	4,75,526	52,940
	1252	34,991	5,10,517	47,609
	1253	67,748	5,78,265	51,232
	1254	91,401	6,69,666	53,366

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Statement showing the increased Revenue obtained from the undermentioned Works—

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
1	2	3	4	5
Lower Coleroon Anicut.		RS.	RS.	ACRES.
	1255	1,17,792	7,87,458	56,812
	1256	1,79,713	9,67,171	64,035
	1257	1,69,695	11,36,866	62,567
	1258	1,04,742	12,41,608	55,550
	1259	64,088	13,05,696	51,634
	1260	1,41,338	14,47,034	60,487
	1261	1,53,788	16,00,822	61,296
	1262	1,34,513	17,35,335	59,145
	1263	54,593	17,89,928	54,997
	1264	1,25,556	19,15,484	67,184
	1265	1,24,688	20,40,172	67,064
	1266	1,59,917	22,00,089	71,940
	1267	1,60,529	23,60,618	72,189
	1268	1,54,215	25,14,833	70,494
	1269	1,69,838	26,84,671	73,539
	1270	2,12,026	28,96,697	79,509
	1271	2,98,013	31,94,710	102,567
	1272	3,00,167	34,94,877	103,638
	1273	2,98,587	37,93,464	102,147
	1274	3,02,650	40,96,114	102,846
	1275	3,17,339	44,13,453	105,690
	1276	3,05,473	47,18,926	104,765
	1277	3,06,716	50,25,642	104,915
	1278	3,12,391	53,38,033	105,008
	1279	3,08,373	56,46,406	105,286
	1280	3,10,551	59,56,957	104,360
	1281	3,12,484	62,69,441	105,243
	1282	3,16,132	65,85,573	108,393
	1283	3,15,444	69,01,017	108,631

Statement showing the increased Revenue obtained from the undermentioned Works—

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
1	2	3	4	5
Srivaikuntham Anicut.		RS.	RS.	ACRES.
	1281	16,321	16,321	21,222
	1282	—15,327	994	17,183
	1283	23,140	24,134	22,648
	1284	37,504	61,638	26,255

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Statement showing the increased Revenue obtained from the undermentioned Works in the District
of North Arcot.

Name of Work.	Fasli.	Increased Revenue during the year.	Increased Revenue up to the year.	Total Area irrigated.
		RS.	RS.	ACRES.
Palar Anicut.	1266	76,454	74,454	24,006
	1267	38,049	1,14,503	21,532
	1268	60,263	1,74,766	25,071
	1269	62,180	2,36,946	26,143
	1270	63,128	3,00,074	24,557
	1271	59,994	3,60,068	24,103
	1272	68,677	4,28,745	26,164
	1273	70,452	4,99,197	27,132
	1274	80,706	5,79,903	27,941
	1275	83,075	6,62,978	34,326
	1276	88,441	7,51,419	30,298
	1277	47,388	7,98,807	22,728
	1278	64,486	8,63,293	26,349
	1279	68,454	9,31,747	27,671
	1280	97,968	10,29,715	31,902
	1281	96,914	11,26,629	31,964
	1282	21,022	11,47,651	18,431
	1283	83,223	12,30,874	33,809
	1284	1,06,806	13,37,740	37,672

MEMORANDUM.

In continuation of my memorandum on the Irrigation Registers, I beg to state that in calculating the increased revenue under the Sriyaikuntham Anicut, I have only shown the actual increase, but not included in it the saving of the estimated amount of reduction (Rupees 20,000) in the old assessment which it is stated would have been necessary to make but for the anicut. I have not taken the amount into account, because the increase is not real, and the Government also did not take it into calculation, but simply made the following observation in their Order dated 19th July 1875, No. 1,085:—

"It seems probable that but for the anicut it would have been necessary to make a considerable reduction in the settlement of these lands, the former rates having been abnormally high with reference to the quality of irrigation available. The Special Agent who conducted the settlement estimates the saving in reduction at Rupees 20,000, and, though this has not been brought into calculation given above, it is a feature in the case which must not be lost sight of."

If this amount is to be taken into account, which I think it should not be, the figures given by me for fasli 1284, when the settlement was introduced, will have to be altered as shown below, and intimation of the same given to the Controller of Public Works Accounts, as the corrected figures I gave him yesterday do not include this amount of Rupees 20,000:—

Revenue during the year For 37,504 Read 57,504
Do. up to the year " 61,638 " 81,638

5th April 1876.

(Signed) B. CHENTSAL RAO,
Sheristadar, Board of Revenue.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

From W. WILSON, Esq., on Special Duty, Irrigation Accounts, to the Honorable D. F. CARMICHAEL, Chief Secretary to Government, Fort St. George, dated Masulipatam, 28th March 1876, No. 2.

I HAVE the honor, in reply to your demi-official dated 2nd current, to enclose a memorandum with statements appended of the financial results of irrigation under the Kistna Anicut Scheme.

2. The printed enclosures of your letter are returned as requested.

MEMORANDUM.

THE anicut which dams the Kistna between the hills of Bezvada on its left bank and Seetanagaram on its right was begun on the 1st May 1852, and was finished on the 31st March 1856.

Its length is 1,115 yards and its crown is 20 feet above the level of the river bed.

From it spring two systems of canals, the one irrigating the Eastern Delta on the left bank of the river, the other the Western Delta on the right.

In the Eastern Delta are comprised the Government taluqs of Bunder and Gudivada, and part of the taluq of Bezvada, and parts of the Zemindaries of Nuzed, Vulloor, Goodoor and Devaracottah.

The Western Delta consists of the two Government taluqs of Repally and Bapatla.

The Eastern Delta is irrigated from four main canals—

- (1.) Bunder,
- (2.) Ellore,
- (3.) Ryves',
- (4.) Pullairoo,

with their subsidiary branches and minor distributaries.

In the Western Delta there are three main canals—

- (1.) Western Bank,
- (2.) Nizampatam,
- (3.) Commamore,

with subsidiary branches and distributaries.

Of the main canals the Ellore and Bunder in the Eastern Delta and the Nizampatam and Commamore in the Western Delta are also extensively used for navigation. The Ellore canal connects the Kistna system of canals with that of the Godavery.

To prevent misconception it may be as well at once to mention that the term "main canal" as used with reference to the Kistna project bears a signification entirely different from the same term as used in the reports of the financial results of irrigation in the North-Western Provinces. In those reports a "main canal" is a short term for a complete project; what are called main canals in the Madras Presidency are simply subsidiary parts of a project. In the statements appended to this memorandum, therefore, the charges, revenue, &c., are not shown for canals; but for the Kistna project as a whole irrigation under the anicut dates from the year 1855-56, when an area of acres 2,449 assessed at Rupees 4,235, and lying partly in the Eastern and partly in the Western Delta, was irrigated.

In the year 1874-75, that is twenty years afterwards, the area of Government land irrigated under the Kistna channel system was acres 226,226, and the revenue, including water-cess, levied on Zemindaries and Inams, &c., credited to the anicut, was Rupees 8,80,314.

It may be objected that a large part of this, viz., the portion which represents the land assessment of occupied dry lands converted into wet under the influence of the channels, ought not properly to be credited to the anicut. This is undoubtedly plausible and may be true, but owing, in the first place, to the revenue system prevailing in the district up till the introduction of the revised settlements of 1866-67 and 1873-74, and, in the second place, to the system of account in use throughout this Presidency, whereby assessment on irrigated land is shown in a consolidated form without distinguishing the amount due to land assessment and that due to water-rate, it is quite impossible to attempt for the purposes of this report, which, owing to the limited time (about three weeks) allowed for its preparation, has no pretension to strict accuracy, and, as will presently appear, is so far as the figures for charges are concerned defective, and based largely on estimate to eliminate from the revenue credited to the anicut the amount of the land assessment of occupied dry lands converted into wet. When, however, it is considered that in the taluqs of the Eastern Delta there prevailed from the first beginning of anicut irrigation till the year 1866-67 the system of joint rents under which the Government demand was fixed with reference to the supposed resources of the village as a whole, the distribution being left to the ryots themselves; that, while under this system irrigation rapidly extended, the consolidated wet assessment of many thousands of acres was actually less than the

* Vide Appendix E.

charge* for water alone prescribed by rules which, except in the case of Zemindaries and

Inams, were never enforced till the introduction of the new settlement; and that similarly in the taluqs of the Western Delta, where for the most part a system of consolidated wet assessment was allowed to continue till the introduction of the revised settlement of 1873-74, the consolidated assessment of much land was less than the charge for water alone; it may be questioned whether the land assessment of occupied dry lands which, from the necessity of the case, has been, in the accompanying statements credited to the project, may not on strict inquiry be found to be actually less than the amount which, had the prescribed water-rate been collected in full from the first conversion of the lands, would have been credited as properly due to the anicut. Water supplied under such conditions from the anicut scheme to lands held in joint rent or on consolidated assessment, and notably in the case of the former, had the effect of rapidly and enormously extending irrigation. If the terms had been harder the area irrigated would have been less extensive though the return might not have been less.

REVENUE.—With this premise I have to observe that irrigated land-revenue is in the Kistna Delta derived from the following sources:—

- (1.) Usual wet land.
- (2.) Dry land converted into wet.
- (3.) Dry crops watered.
- (4.) Ghattoo-toomoolu commuted.

N.B.—Ghattoo-toomoolu was a charge of 5 per cent. in kind on the gross produce of irrigated Inams in the Western Delta for the repairs of tanks; it was commuted in 1847 to a charge of one rupee an acre.

Of these, the figures for the third and fourth represent the charge for water only.

In the second (except in Zemindaries and Inams where the figures represent the charge for water only), as has already been stated, the land assessment and water-rate have been so blended and mixed up in the accounts prior to the introduction of the new settlements that it would be a hopeless task to attempt to separate them, at least for the purposes of this report. From the introduction of the new settlements the amount credited under this head to the anicut scheme is on account of water-rate only.

In the case of the first—"usual wet"—the assessment was till the new settlement consolidated.

By the term "usual wet" is meant not merely those lands which were irrigated prior to the anicut scheme, and the former sources of supply of which have been merely replaced thereby, but all lands which under the rules of Revenue Administration have been in the course of years subsequent to the anicut permanently classed as "wet."

To determine the amount of the assessment of "usual wet" and of "dry converted into wet" which should be credited to the anicut, the following rough method of approximation has been adopted.

The average "wet" revenue of each of the taluqs affected by the anicut scheme for five years prior to the introduction of anicut irrigation is taken as the standard wet revenue of the taluq. The difference between this and the "wet" revenue of each succeeding year is credited or debited as the case may be to the anicut. The influence of the new settlements of 1866-67 and 1873-74 is also allowed for in this manner; the former affected the Eastern Delta, and resulted in an increase of 79.6 per cent. on the irrigated land-revenue of the Delta taluqs. In the Upland taluqs affected by the same settlement the increase was 17.7 per cent.

The difference between these or 61.9 per cent. is credited to the anicut.

In addition to the standard revenue, therefore, there has been deducted in the Eastern Delta as a correction for the influence of the new settlement $\frac{17.7}{179.6}$ or 10 per cent. from the total irrigated land-revenue.

In the Western Delta, on the other hand, the new settlement of 1873-74 increased the irrigated land-revenue by 13.4 per cent., but diminished that of the Upland taluqs affected by it by 14.7 per cent. The difference between these or 23.1 per cent. is attributed to the anicut, and $\frac{14.7}{113.4}$ or 12 per cent. is deducted from the standard revenue.

From the foregoing considerations it will be manifest that, though the forms adopted for the financial results of irrigation in the North-Western Provinces may be followed in the main, it is impossible in the case of the Kistna project so far to make any distinction between "direct income by water-rates" and "increased land-revenue due to irrigation." The total irrigated land-revenue is therefore shown in a single column.

Further, in tabulating the particulars of receipts from the scheme, it is impossible to follow the form adopted for the North-Western Provinces so far as the heading "water-rates" and its sub-divisions are concerned.

The necessity of the case compels us to alter for the Kistna scheme the heading "water-rates" to "irrigated land-revenue."

The sub-heads are recorded as in the North-Western Provinces, but all columns except the "total" are left blank, because in the first place there is absolutely no method of determining

what amount of the arrears due* on a taluq, village, or individual at the end of any year is on account of irrigated land-revenue as distinguished from dry, and in the next for all practical purposes the actual receipts of the year may be taken as equivalent to the demand, that is, to the assessment, exclusive of remission; to fill up all the columns would therefore be to repeat the same figures three times over.

* There is no such difficulty in the North-Western Provinces schemes where the water-rates are assessed and collected by the Canal Officers, that is, by the Public Works Department, not by the Revenue Department; and where the water-rate has been always kept distinct and apart from the land assessment. In this Presidency, on the other hand, collections are made faslywar, that is, for the revenue years to which the items belong, but without distinguishing between the sums paid on account of wet and dry.

CAPITAL CHARGES.—For the purpose of determining the amount chargeable to the capital account, I have in the absence of information from the Controller of Department of Public Works,

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20th May 1876.

who has informed me that he cannot now supply it and cannot tell when he will be able to do so but from whom it must of course be ultimately obtained, taken the figures entered in the returns of expenditure on the scheme embodied in the Government Orders noted in the margin.

21st Jan. 1869, No. 193, Public Works Department.
20th Feb. 1874, " 418, " "
21st Aug. 1874, " 3,365, " "
3rd July 1875, " 1,868, " "

The expenditure is therein classified and distributed between "Original" and "Repairs." Though some of these "Original" works would, under the rule that all works the cost of which was not over 2,500 Rupees should be charged to "Repairs," perhaps be found on examination to be properly chargeable to that head, I have in consideration of the fact that "Original" charges under Rupees 2,500 may be merely part expenditure of larger estimates, and because there is no way of ascertaining whether these items are properly chargeable to "Capital" as part of an "Original" work or to "Revenue" as a "Repair," except by a detailed examination of estimates for which there is no time, and which is purely matter of control, I thought it best to charge them all to "Capital."

I have been unable to ascertain either from the Controller of Public Works Accounts or from the Superintending Engineer what amounts are chargeable since the year 1867-68 to "Ordinary" and "Extraordinary", respectively.

The charges for that and the subsequent years appear therefore in a single bracketed sum entered in the "Total" column.

In the absence of all information from the Controller as to the distribution and adjustment of charges for working expenses, I have, on the principle adopted in estimates, charged* 25 per cent. for Public Works Department establishments and 8 per cent. for tools and plant on and in addition to the expenditure; for Revenue establishments I have charged 4½ per cent. (a rate deduced from a tablet appended to this memorandum) on the collections.

† Appendix F.

CHARGES FOR INTEREST.—The charge for interest has been calculated on the following principle. The anicut was about four years under construction; the total sum expended upon it is taken as having been borrowed on the first day that the works were commenced, and interest thereon calculated at 4½ per cent. for four years. Similarly for each succeeding year the expenditure during the year is supposed to be of a sum borrowed on the first day of the year.

In charging interest on expenditure incurred from "ordinary" revenue the rule of the North-Western Provinces, to which I am instructed to adhere as far as possible, has been followed, though it is necessarily a fanciful charge when it is considered that no interest was ever paid or ever due upon the capital upon which it is charged.

That capital was merely saved income invested in what was supposed to be a profitable undertaking. What possible advantage is to be obtained from making a charge which never was charged, or from comparing it with the net revenue, that is with the actual interest derived from the investment of the capital, is not apparent.

The reason for showing the charge for interest against the revenue derived from "Extraordinary" expenditure, that is from the expenditure of borrowed money, is obvious enough, but I have not been able to see any reason for making such a charge against the return from "Ordinary" expenditure.

FINANCIAL RESULTS.—Taking the figures entered in the accompanying statements as a fairly approximate estimate of actual expenditure upon and return from the works, we have a capital charge of Rupees 48,96,241 incurred in twenty-three years, that is up to the end of 1874-75, and a net revenue of Rupees 63,74,121, or 130 per cent., returned in twenty years.

MASULIPATAM,
28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

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20th May 1876.

APPENDIX A.
General Abstract of Financial Results of the Kistna Anicut.

Years.	CAPITAL OUTLAY.				REVENUE.				WORKING EXPENSES.		NET REVENUE.			
	DURING THE YEAR.		TO END OF YEAR.		DURING THE YEAR.		TO END OF YEAR.		During the year.	To end of year.	DURING THE YEAR.		TO END OF YEAR.	
	Ordinary.	Extraordinary.	Total.	Ordinary.	Extraordinary.	Total.	Direct Income by Water-rates and Miscellaneous Receipts.	Increased Land Revenue due to Irrigation Works.	Total.	Total.	Direct Income.	Increased Land Revenue.	Total.	Total.
1874-75...	Rs. 1,69,335	Rs. 48,96,241	Rs. 50,65,576	Rs. 33,97,938	Rs. 1,33,300	Rs. 35,31,238	Rs. 3,00,753	Rs. 84,11,645	Rs. 2,65,156	Rs. 29,93,477	Rs. 6,23,997	Rs. 57,53,124	Rs. 63,74,121	Rs. 63,74,121
1875-76...	Rs. 1,33,740	Rs. 47,26,906	Rs. 48,60,646	Rs. 32,68,323	Rs. 1,33,300	Rs. 34,01,623	Rs. 8,46,211	Rs. 75,65,634	Rs. 2,55,069	Rs. 26,61,721	Rs. 5,91,142	Rs. 51,59,982	Rs. 57,53,124	Rs. 57,53,124
1876-77...	Rs. 1,26,510	Rs. 45,72,166	Rs. 46,98,676	Rs. 31,35,023	Rs. 1,33,300	Rs. 32,68,323	Rs. 7,41,142	Rs. 68,24,493	Rs. 1,76,388	Rs. 24,00,632	Rs. 5,64,754	Rs. 45,94,228	Rs. 51,59,982	Rs. 51,59,982
1877-78...	Rs. 1,44,488	Rs. 44,46,058	Rs. 45,90,546	Rs. 29,24,254	Rs. 1,33,300	Rs. 30,57,554	Rs. 6,76,789	Rs. 61,47,703	Rs. 1,41,857	Rs. 22,30,264	Rs. 5,34,933	Rs. 40,59,296	Rs. 45,94,228	Rs. 45,94,228
1878-79...	Rs. 1,29,798	Rs. 43,02,163	Rs. 44,31,961	Rs. 26,48,358	Rs. 1,33,300	Rs. 27,81,658	Rs. 6,48,059	Rs. 54,99,644	Rs. 1,32,370	Rs. 20,88,407	Rs. 5,15,889	Rs. 35,43,607	Rs. 40,59,296	Rs. 40,59,296
1879-80...	Rs. 1,88,521	Rs. 41,72,370	Rs. 43,60,891	Rs. 23,49,052	Rs. 1,33,300	Rs. 24,82,352	Rs. 6,14,503	Rs. 48,85,139	Rs. 1,52,940	Rs. 19,56,037	Rs. 4,61,565	Rs. 30,82,042	Rs. 35,43,607	Rs. 35,43,607
1880-81...	Rs. 2,88,675	Rs. 39,83,849	Rs. 42,72,524	Rs. 21,74,055	Rs. 1,33,300	Rs. 23,07,355	Rs. 5,42,343	Rs. 43,43,796	Rs. 1,32,130	Rs. 18,03,977	Rs. 4,20,223	Rs. 26,61,819	Rs. 30,82,042	Rs. 30,82,042
1881-82...	Rs. 2,99,236	Rs. 36,97,174	Rs. 39,96,410	Rs. 20,09,911	Rs. 1,33,300	Rs. 21,43,211	Rs. 6,14,129	Rs. 37,28,667	Rs. 1,07,959	Rs. 16,89,977	Rs. 5,06,170	Rs. 21,55,649	Rs. 26,61,819	Rs. 26,61,819
1882-83...	Rs. 1,29,615	Rs. 33,97,938	Rs. 35,27,553	Rs. 18,97,635	Rs. 1,33,300	Rs. 20,30,935	Rs. 5,44,819	Rs. 31,74,087	Rs. 1,35,247	Rs. 15,73,018	Rs. 3,65,137	Rs. 17,38,316	Rs. 21,55,649	Rs. 21,55,649
1883-84...	Rs. 1,33,300	Rs. 32,68,323	Rs. 34,01,623	Rs. 18,07,635	Rs. 1,33,300	Rs. 19,40,935	Rs. 5,54,580	Rs. 26,29,268	Rs. 1,79,682	Rs. 14,37,771	Rs. 2,75,565	Rs. 13,71,179	Rs. 17,38,316	Rs. 17,38,316
1884-85...	Rs. 2,10,769	Rs. 31,35,023	Rs. 33,45,792	Rs. 16,73,880	Rs. 1,33,300	Rs. 18,07,180	Rs. 4,91,429	Rs. 26,29,268	Rs. 2,15,861	Rs. 12,56,069	Rs. 3,17,620	Rs. 10,95,614	Rs. 13,71,179	Rs. 13,71,179
1885-86...	Rs. 2,75,896	Rs. 29,24,254	Rs. 32,00,150	Rs. 15,97,635	Rs. 1,33,300	Rs. 17,30,935	Rs. 4,79,355	Rs. 21,37,839	Rs. 1,61,785	Rs. 10,42,225	Rs. 2,11,510	Rs. 7,77,994	Rs. 10,95,614	Rs. 10,95,614
1886-87...	Rs. 2,99,306	Rs. 26,48,358	Rs. 29,47,664	Rs. 15,07,635	Rs. 1,33,300	Rs. 16,40,935	Rs. 8,02,138	Rs. 16,58,434	Rs. 1,37,243	Rs. 8,80,490	Rs. 1,52,060	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1887-88...	Rs. 1,74,997	Rs. 23,49,052	Rs. 25,24,049	Rs. 14,07,635	Rs. 1,33,300	Rs. 15,40,935	Rs. 2,66,335	Rs. 13,26,346	Rs. 1,03,415	Rs. 6,22,619	Rs. 1,06,480	Rs. 2,42,343	Rs. 7,77,994	Rs. 7,77,994
1888-89...	Rs. 1,64,144	Rs. 21,74,055	Rs. 23,38,199	Rs. 13,07,635	Rs. 1,33,300	Rs. 14,40,935	Rs. 2,79,030	Rs. 10,17,023	Rs. 1,14,375	Rs. 5,08,244	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1889-90...	Rs. 1,12,852	Rs. 20,09,911	Rs. 21,22,763	Rs. 12,07,635	Rs. 1,33,300	Rs. 13,40,935	Rs. 4,71,557	Rs. 7,50,887	Rs. 1,09,415	Rs. 3,98,828	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1890-91...	Rs. 89,424	Rs. 18,97,635	Rs. 19,87,059	Rs. 11,07,635	Rs. 1,33,300	Rs. 12,40,935	Rs. 2,19,219	Rs. 4,71,557	Rs. 1,19,739	Rs. 2,86,089	Rs. 38,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1891-92...	Rs. 1,33,755	Rs. 16,73,880	Rs. 18,07,635	Rs. 10,07,635	Rs. 1,33,300	Rs. 11,40,935	Rs. 1,39,823	Rs. 2,52,338	Rs. 1,00,539	Rs. 1,85,490	Rs. 43,203	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1892-93...	Rs. 3,93,537	Rs. 12,80,343	Rs. 16,73,880	Rs. 9,07,635	Rs. 1,33,300	Rs. 10,40,935	Rs. 97,310	Rs. 1,13,515	Rs. 1,89,513	Rs. 45,977	Rs. 43,203	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1893-94...	Rs. 12,80,343	Rs. 12,80,343	Rs. 25,60,686	Rs. 12,80,343	Rs. 1,33,300	Rs. 14,13,643	Rs. 16,205	Rs. 16,205	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977
1894-95...	Rs. 1,29,615	Rs. 33,97,938	Rs. 35,27,553	Rs. 18,97,635	Rs. 1,33,300	Rs. 20,30,935	Rs. 5,44,819	Rs. 31,74,087	Rs. 1,35,247	Rs. 15,73,018	Rs. 3,65,137	Rs. 17,38,316	Rs. 21,55,649	Rs. 21,55,649
1895-96...	Rs. 1,33,300	Rs. 32,68,323	Rs. 34,01,623	Rs. 18,07,635	Rs. 1,33,300	Rs. 19,40,935	Rs. 5,54,580	Rs. 26,29,268	Rs. 1,79,682	Rs. 14,37,771	Rs. 2,75,565	Rs. 13,71,179	Rs. 17,38,316	Rs. 17,38,316
1896-97...	Rs. 2,10,769	Rs. 31,35,023	Rs. 33,45,792	Rs. 16,73,880	Rs. 1,33,300	Rs. 18,07,180	Rs. 4,91,429	Rs. 26,29,268	Rs. 2,15,861	Rs. 12,56,069	Rs. 3,17,620	Rs. 10,95,614	Rs. 13,71,179	Rs. 13,71,179
1897-98...	Rs. 2,75,896	Rs. 29,24,254	Rs. 32,00,150	Rs. 15,97,635	Rs. 1,33,300	Rs. 17,30,935	Rs. 4,79,355	Rs. 21,37,839	Rs. 1,61,785	Rs. 10,42,225	Rs. 2,11,510	Rs. 7,77,994	Rs. 10,95,614	Rs. 10,95,614
1898-99...	Rs. 2,99,306	Rs. 26,48,358	Rs. 29,47,664	Rs. 15,07,635	Rs. 1,33,300	Rs. 16,40,935	Rs. 8,02,138	Rs. 16,58,434	Rs. 1,37,243	Rs. 8,80,490	Rs. 1,52,060	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1899-00...	Rs. 1,74,997	Rs. 23,49,052	Rs. 25,24,049	Rs. 14,07,635	Rs. 1,33,300	Rs. 15,40,935	Rs. 2,66,335	Rs. 13,26,346	Rs. 1,03,415	Rs. 6,22,619	Rs. 1,06,480	Rs. 2,42,343	Rs. 7,77,994	Rs. 7,77,994
1900-01...	Rs. 1,64,144	Rs. 21,74,055	Rs. 23,38,199	Rs. 13,07,635	Rs. 1,33,300	Rs. 14,40,935	Rs. 2,79,030	Rs. 10,17,023	Rs. 1,14,375	Rs. 5,08,244	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1901-02...	Rs. 1,12,852	Rs. 20,09,911	Rs. 21,22,763	Rs. 12,07,635	Rs. 1,33,300	Rs. 13,40,935	Rs. 4,71,557	Rs. 7,50,887	Rs. 1,09,415	Rs. 3,98,828	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1902-03...	Rs. 89,424	Rs. 18,97,635	Rs. 19,87,059	Rs. 11,07,635	Rs. 1,33,300	Rs. 12,40,935	Rs. 2,19,219	Rs. 4,71,557	Rs. 1,19,739	Rs. 2,86,089	Rs. 38,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1903-04...	Rs. 1,33,755	Rs. 16,73,880	Rs. 18,07,635	Rs. 10,07,635	Rs. 1,33,300	Rs. 11,40,935	Rs. 1,39,823	Rs. 2,52,338	Rs. 1,00,539	Rs. 1,85,490	Rs. 43,203	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1904-05...	Rs. 3,93,537	Rs. 12,80,343	Rs. 16,73,880	Rs. 9,07,635	Rs. 1,33,300	Rs. 10,40,935	Rs. 97,310	Rs. 1,13,515	Rs. 1,89,513	Rs. 45,977	Rs. 43,203	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1905-06...	Rs. 12,80,343	Rs. 12,80,343	Rs. 25,60,686	Rs. 12,80,343	Rs. 1,33,300	Rs. 14,13,643	Rs. 16,205	Rs. 16,205	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977	Rs. 45,977
1906-07...	Rs. 1,29,615	Rs. 33,97,938	Rs. 35,27,553	Rs. 18,97,635	Rs. 1,33,300	Rs. 20,30,935	Rs. 5,44,819	Rs. 31,74,087	Rs. 1,35,247	Rs. 15,73,018	Rs. 3,65,137	Rs. 17,38,316	Rs. 21,55,649	Rs. 21,55,649
1907-08...	Rs. 1,33,300	Rs. 32,68,323	Rs. 34,01,623	Rs. 18,07,635	Rs. 1,33,300	Rs. 19,40,935	Rs. 5,54,580	Rs. 26,29,268	Rs. 1,79,682	Rs. 14,37,771	Rs. 2,75,565	Rs. 13,71,179	Rs. 17,38,316	Rs. 17,38,316
1908-09...	Rs. 2,10,769	Rs. 31,35,023	Rs. 33,45,792	Rs. 16,73,880	Rs. 1,33,300	Rs. 18,07,180	Rs. 4,91,429	Rs. 26,29,268	Rs. 2,15,861	Rs. 12,56,069	Rs. 3,17,620	Rs. 10,95,614	Rs. 13,71,179	Rs. 13,71,179
1909-10...	Rs. 2,75,896	Rs. 29,24,254	Rs. 32,00,150	Rs. 15,97,635	Rs. 1,33,300	Rs. 17,30,935	Rs. 4,79,355	Rs. 21,37,839	Rs. 1,61,785	Rs. 10,42,225	Rs. 2,11,510	Rs. 7,77,994	Rs. 10,95,614	Rs. 10,95,614
1910-11...	Rs. 2,99,306	Rs. 26,48,358	Rs. 29,47,664	Rs. 15,07,635	Rs. 1,33,300	Rs. 16,40,935	Rs. 8,02,138	Rs. 16,58,434	Rs. 1,37,243	Rs. 8,80,490	Rs. 1,52,060	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1911-12...	Rs. 1,74,997	Rs. 23,49,052	Rs. 25,24,049	Rs. 14,07,635	Rs. 1,33,300	Rs. 15,40,935	Rs. 2,66,335	Rs. 13,26,346	Rs. 1,03,415	Rs. 6,22,619	Rs. 1,06,480	Rs. 2,42,343	Rs. 7,77,994	Rs. 7,77,994
1912-13...	Rs. 1,64,144	Rs. 21,74,055	Rs. 23,38,199	Rs. 13,07,635	Rs. 1,33,300	Rs. 14,40,935	Rs. 2,79,030	Rs. 10,17,023	Rs. 1,14,375	Rs. 5,08,244	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1913-14...	Rs. 1,12,852	Rs. 20,09,911	Rs. 21,22,763	Rs. 12,07,635	Rs. 1,33,300	Rs. 13,40,935	Rs. 4,71,557	Rs. 7,50,887	Rs. 1,09,415	Rs. 3,98,828	Rs. 1,82,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,994
1914-15...	Rs. 89,424	Rs. 18,97,635	Rs. 19,87,059	Rs. 11,07,635	Rs. 1,33,300	Rs. 12,40,935	Rs. 2,19,219	Rs. 4,71,557	Rs. 1,19,739	Rs. 2,86,089	Rs. 38,224	Rs. 3,94,403	Rs. 7,77,994	Rs. 7,77,99

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

APPENDIX C.
Particulars of Receipts from the Kistna Anicut.

Years.	WATER RATES AND REVENUE DUE TO IRRIGATION OR IRRIGATED LAND REVENUE.					Navigation receipts.	Mill rents or Water power.	Revenue from Canal planta- tions and Grass Rents.	Water-supply to Masuli- patam Mani- cipality.	Fines.	Miscal- laneous.	Any Special receipts.	TOTAL.	
	Unrealized balances at the end of last year.	Asses- ment during Current year.	Total.	Actual receipts of the year.	Asses- ment of year.								Actual Re- ceipts during year.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1874-75	...	RS.	RS.	*8,80,314	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1875-76	...	...	...	8,28,782	8,663	...	1,794	1,364	...	157	451	...	8,90,753	
1876-77	...	...	...	7,20,415	9,746	...	6,614	1,364	...	788	...	...	8,46,211	
1877-78	...	...	...	6,60,711	7,565	...	8,193	1,364	...	1,421	...	...	7,41,142	
1878-79	...	...	...	6,33,875	8,043	...	5,638	1,364	...	1,109	402	...	6,76,789	
1879-80	...	...	...	6,00,914	7,700	...	4,777	1,364	...	...	...	...	6,48,059	
1880-81	...	...	...	5,32,974	6,723	...	4,527	1,364	...	...	...	...	6,14,505	
1881-82	...	...	...	6,01,117	8,220	...	2,646	...	...	...	...	...	5,42,343	
1882-83	...	...	...	5,43,151	6,662	...	4,792	...	...	...	...	...	6,14,129	
1883-84	...	...	...	5,34,979	6,743	...	4,767	...	...	...	...	...	5,54,580	
1884-85	...	...	...	4,83,563	5,378	...	3,097	...	...	...	...	...	5,44,819	
1885-86	...	...	...	4,73,194	5,341	...	2,488	...	...	...	...	...	4,91,429	
1886-87	...	...	...	3,32,138	...	...	820	...	...	...	...	...	4,79,355	
1887-88	...	...	...	3,03,324	...	...	...	...	...	...	...	...	3,32,138	
1888-89	...	...	...	2,66,435	...	...	...	...	...	...	...	...	3,09,324	
1889-90	...	...	...	2,79,030	...	...	...	...	...	...	...	...	2,66,435	
1890-91	...	...	...	2,19,219	...	...	...	...	...	...	...	...	2,79,030	
1891-92	...	...	...	1,38,823	...	...	...	...	...	...	...	...	2,19,219	
1892-93	...	...	...	97,310	...	...	...	...	...	...	...	...	1,38,823	
1893-94	...	...	...	16,205	...	...	...	...	...	...	...	...	97,310	
1894-95	...	...	...	...	...	...	...	...	...	...	...	...	16,205	

The figures up to the year 1893-94 are taken from a report by Mr. C. G. Master, on the Irrigation Works in the Kistna Delta, embodied in G.O. No. 3,112, dated 6th December 1899. The figures for the subsequent years have been obtained from the Tahsildars for the purpose of this Report.

MASULIPATAM,
28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

APPENDIX D.
Abstract of Charges for Working Expenses of the Kistna Anicut.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

Years.	ESTABLISHMENT.										Tools and Plant.	Profit and Loss.	Total.
	Direction and Accounts.	Proportion of Executive Establishment on Works and Repairs chargeable to Revenue.	Revenue Establishment.			Navigation and Delta Establishment.	Medical Plantations.	Total.	Repairs including Works chargeable to Revenue.	Plantations.			
			Collection Police.	Fees to Landholders and Puttavaras.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1874-75	...	RS. 36,332	RS. 39,614	RS. 37,295	RS. 24,744	...	...	RS. 1,00,690	RS. 1,45,330	RS. 9,110	RS. 11,626	RS. ...	RS. 2,66,756
1875-76	...	34,861	37,295	32,419	24,054	...	...	96,210	1,39,442	8,262	11,155	...	2,55,069
1876-77	...	21,047	28,524	27,041	24,466	...	...	77,932	84,188	7,533	6,735	...	1,76,388
1877-78	...	15,293	28,524	27,041	23,580	...	...	68,605	61,171	7,187	4,894	...	1,41,857
1878-79	...	13,769	27,041	24,074	23,348	...	...	66,641	55,074	6,249	4,406	...	1,32,370
1879-80	...	17,483	23,984	24,153	23,532	...	...	68,164	69,932	9,249	5,595	...	1,52,940
1880-81	...	12,144	27,050	21,756	24,153	...	...	59,660	48,574	10,000	3,886	...	1,22,120
1881-82	...	9,926	24,441	21,060	21,756	...	...	61,129	39,704	3,950	3,176	...	1,07,939
1882-83	...	16,739	24,074	21,760	20,640	...	...	62,936	66,955	...	5,356	...	1,35,247
1883-84	...	25,291	21,760	18,470	20,640	...	...	70,425	1,01,164	...	8,093	...	1,79,682
1884-85	...	32,606	21,294	18,328	16,476	...	...	75,006	1,30,421	...	10,434	...	2,15,864
1885-86	...	22,927	14,946	13,920	16,980	...	...	62,691	91,707	...	7,337	...	1,61,735
1886-87	...	16,420	11,989	12,556	16,476	...	...	49,694	65,680	...	5,254	...	1,20,628
1887-88	...	19,989	15,110	16,328	16,006	...	...	50,889	79,957	...	6,397	...	1,37,243
1888-89	...	16,148	9,865	6,247	15,912	...	...	44,613	64,594	...	5,168	...	1,14,375
1889-90	...	15,110	6,247	4,379	11,646	...	...	44,142	60,439	...	4,835	...	1,09,416
1890-91	...	16,328	4,379	729	...	...	...	42,199	65,315	...	5,225	...	1,12,739
1891-92	...	14,744	...	...	...	...	...	36,903	58,978	...	4,718	...	1,00,599
1892-93	...	23,212	...	...	...	...	...	39,237	92,848	...	7,428	...	1,39,513
1893-94	...	8,505	...	...	...	...	...	9,234	34,021	...	2,722	...	45,977
From 1852 to 1855-56	...	...	...	...	...	...	...	...	...	...	...	...	...

* Included in Repairs Column 10.
† Included in Column 11.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

MASULIPATAM,
28th March 1876.

General Abstract of Financial Results of the Kistna Anicut.—(Concluded.)

Years.	CHARGES FOR INTEREST.				DIFFERENCE BETWEEN NET REVENUE AND CHARGES FOR INTEREST.				AREA OF LAND IRRIGATED DURING YEAR.				LENGTH OF CANAL OPENED AT END OF EACH YEAR.		Distributaries opened at the end of year.			
	During the year.		To end of year.		During the year.		To end of year.		Percentage of Net Revenue on Capital Outlay.		Total.	Kharreef.	Rabbie.	Total.		Cost of working expenses per acre of land irrigated.	Main Canals.	Main branches.
	Ordinary.	Extraordinary.	Total.	Ordinary.	Extraordinary.	Total.	Ordinary.	Extraordinary.	Total.									
1874-75...	Rs. 2,20,331	Rs. 40,11,497	Rs. 42,624	Rs. 4,03,666	Rs. 33,48,624	Rs. 12,74	ACRES. 2,26,226	1-18	MILES. 269	...	...	...	...	...	...	...	...	
1875-76...	2,12,711	27,91,166	29,58,958	2,79,431	29,58,958	12,50	1,99,017	1-28	241	...	...	...	...	...	...	...	...	
1876-77...	2,05,793	25,78,455	25,80,527	3,58,963	25,80,527	12,34	2,15,074	1-33	241	...	...	...	...	...	...	...	...	
1877-78...	2,00,100	23,72,663	23,72,663	3,34,832	22,21,565	12,02	2,03,299	1-33	241	...	...	...	...	...	...	...	...	
1878-79...	1,93,598	21,72,563	18,86,733	3,22,091	18,86,733	11,98	1,99,187	1-33	241	...	...	...	...	...	...	...	...	
1879-80...	1,87,757	19,78,965	15,64,642	2,73,808	15,64,642	11,06	1,88,112	1-33	241	...	...	...	...	...	...	...	...	
1880-81...	1,79,278	17,91,208	13,90,834	2,40,950	13,90,834	10,54	1,72,999	1-33	241	...	...	...	...	...	...	...	...	
1881-82...	1,66,873	16,11,935	10,49,884	3,39,797	10,49,884	13,69	1,80,269	1-33	241	...	...	...	...	...	...	...	...	
1882-83...	1,40,165	14,45,562	7,10,087	2,79,168	7,10,087	12,33	1,80,762	1-33	241	...	...	...	...	...	...	...	...	
1883-84...	1,47,074	13,05,397	4,30,919	2,16,063	4,30,919	11,17	2,04,665	1-33	241	...	...	...	...	...	...	...	...	
1884-85...	1,41,076	11,58,323	2,12,856	1,34,459	2,12,856	8,79	1,98,898	1-33	241	...	...	...	...	...	...	...	...	
1885-86...	1,31,591	10,17,247	78,367	1,86,029	78,367	10,66	2,07,570	1-33	241	...	...	...	...	...	...	...	...	
1886-87...	1,19,176	8,85,656	1,07,662	92,334	1,07,662	7,98	1,68,939	1-33	241	...	...	...	...	...	...	...	...	
1887-88...	1,05,707	7,66,480	1,99,996	66,374	1,99,996	7,32	1,55,987	1-33	241	...	...	...	...	...	...	...	...	
1888-89...	97,832	6,60,773	3,56,370	54,223	3,56,370	7,00	1,09,840	1-33	241	...	...	...	...	...	...	...	...	
1889-90...	90,446	5,62,941	3,20,598	79,168	3,20,598	6,40	1,15,517	1-33	241	...	...	...	...	...	...	...	...	
1890-91...	85,368	4,72,495	3,99,766	21,112	3,99,766	5,61	1,15,616	1-33	241	...	...	...	...	...	...	...	...	
1891-92...	81,343	3,87,127	4,20,878	43,119	4,20,878	2,11	93,478	1-33	241	...	...	...	...	...	...	...	...	
1892-93...	75,324	3,05,784	3,77,759	1,17,527	3,77,759	2,51	78,057	1-33	241	...	...	...	...	...	...	...	...	
From 1852 to 1855-56.	2,30,460	2,30,460	2,60,333	2,60,333	2,60,333	2,32	...	...	...	...	...	...	...	...	...	...	...	

* For eleven months, from 1st May 1866 to 31st March 1867, the term of official year was changed from 1867-68.

† These seasons differ from those of this part which are three:—Poonass, Pedda, and Palla; it is quite impossible, however, to ascertain from our accounts the extent irrigated in these respectively.

MASULIPATAM,

28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

APPENDIX B.
Abstract of charges against the Capital Account of the Kistna Anicut.

Year.	DURING THE YEAR.							TO END OF YEAR.						
	Establishment.		Plant.		Profit and Loss.		Total charge.	Establishment.		Plant.		Profit and Loss.		Total charge.
	Rs.	M.	Rs.	M.	Rs.	M.		Rs.	M.	Rs.	M.	Rs.	M.	
1874-75	1,27,365	31,841	10,189	9,248	...	...	Rs. 1,69,335	36,78,785	8,48,072	3,69,502	...	...	...	Rs. 48,96,241
1875-76	1,15,594	28,898	7,613	7,613	...	...	Rs. 1,53,740	35,51,420	8,16,231	3,59,313	...	...	...	Rs. 47,26,906
1876-77	95,164	23,791	7,613	7,613	...	...	Rs. 1,26,510	34,35,826	7,87,333	3,50,065	...	...	...	Rs. 45,73,166
1877-78	1,08,638	27,159	8,691	8,691	...	...	Rs. 1,44,488	33,40,662	7,63,542	3,42,452	...	...	...	Rs. 44,46,656
1878-79	97,593	24,398	7,807	7,807	...	...	Rs. 1,29,798	32,32,024	7,36,383	3,33,761	...	...	...	Rs. 43,02,168
1879-80	1,41,745	35,436	11,340	11,340	...	...	Rs. 1,88,521	31,34,431	7,11,985	3,25,954	...	...	...	Rs. 41,72,370
1880-81	2,24,990	56,247	17,244	17,244	...	...	Rs. 2,86,675	29,92,686	6,76,549	3,14,614	...	...	...	Rs. 39,83,849
1881-82	1,00,226	25,056	7,796	7,796	...	...	Rs. 2,99,236	27,77,141	6,22,663	2,97,370	...	...	...	Rs. 36,97,174
1882-83	1,58,473	39,618	8,018	8,018	...	...	Rs. 1,29,615	25,52,151	5,66,416	2,79,371	...	...	...	Rs. 33,97,938
1883-84	2,07,441	51,860	16,595	16,595	...	...	Rs. 1,33,300	24,54,696	5,42,052	2,71,575	...	...	...	Rs. 32,68,323
1884-85	2,25,042	56,261	18,003	18,003	...	...	Rs. 2,10,769	23,54,470	5,16,996	2,63,557	...	...	...	Rs. 31,35,023
1885-86	1,31,577	32,894	10,526	10,526	...	...	Rs. 2,75,896	21,95,997	4,77,378	2,50,879	...	...	...	Rs. 29,24,254
1886-87	1,23,417	30,854	9,873	9,873	...	...	Rs. 1,74,997	17,63,514	3,69,257	2,16,281	...	...	...	Rs. 26,48,358
1887-88	84,851	21,213	6,788	6,788	...	...	Rs. 1,64,144	16,31,937	3,36,363	2,05,755	...	...	...	Rs. 23,49,052
1888-89	67,237	16,809	5,378	5,378	...	...	Rs. 1,12,852	15,08,520	3,05,509	1,95,882	...	...	...	Rs. 20,09,911
1889-90	1,00,568	25,142	8,045	8,045	...	...	Rs. 89,424	14,23,669	2,84,296	1,89,094	...	...	...	Rs. 18,97,059
1890-91	1,00,568	25,142	8,045	8,045	...	...	Rs. 1,33,755	13,56,432	2,67,487	1,83,716	...	...	...	Rs. 18,07,635
1891-92	2,95,893	73,973	23,671	23,671	...	...	Rs. 3,93,537	12,55,864	2,42,345	1,75,671	...	...	...	Rs. 16,73,880
From 1852 to 1855-56.	9,59,971	1,68,372	1,52,000	1,52,000	...	...	Rs. 12,80,343	9,59,971	1,68,372	1,52,000	...	...	...	Rs. 12,80,343

MASULIPATAM,
28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

APPENDIX E.

Statement showing the Rates at which Water-rates and Navigation Receipts have been realized for Kistna Ancient Channels.

WATER-RATES.

Class.	Nature of Crop.	PER ACRE IRRIGATED.			—
		Natural flow.	Lift.	Compounded rate for two crops for a term not less than 5 years.	
	Up to 1861-62 there was no fixed rate for water. The following rates were adopted from 1861-62 :—				
1.	For a single wet crop for 1st year ...	1 8 0	...	...	Per acre.
2.	Do. do. from 2nd year ...	3 0 0	...	...	Do.
3.	For two-crop land, including sugarcane ...	4 0 0	...	...	Do.
4.	Temporary irrigation for dry crops ...	1 0 0	...	...	Do.
	These were increased as follows from 1865-66 :—				
1.	For a single wet crop ...	4 0 0	...	...	Do.
2.	For a second do. ...	4 0 0	...	...	Do.
3.	Sugarcane, betel, plantains and other such garden produce remaining on the ground for a time of two crops ...	8 0 0	...	6 8 0	Do.
4.	Temporary irrigation for a wet crop on dry lands ...	4 0 0	...	...	Do.
5.	Do. for dry crops on dry lands ...	2 0 0	...	...	Do.
	Water taken without permission for any of the above double of the above rates				
	These rates were modified as follows from 1873-74 :—				
1.	Single wet crop ...	4 0 0	...	...	Do.
2.	Second do. ...	4 0 0	...	...	Do.
3.	Do. dry crop on irrigated land ...	2 0 0	...	...	Do.
4.	Sugarcane, betel, plantain and other garden produce remaining on the ground for a term of two crops ...	8 0 0	...	...	Do.
5.	Dry crop ...	2 0 0	...	...	Do.
	Water taken without permission for any of the above double of the above rates.				

MASULIPATAM,
28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

Navigation Rates, Kistna Canal.

Particulars.	Rate.	Per
On large Boats plying on Canal—		
From 1st November 1863 ...	1 0 0	Per ton per annum.
Do. 1st January 1874 ...	1 0 0	Do. do.
On Passenger Boats plying on Canal—		
From 1st November 1863 ...	0 4 0	Per sq. foot deck per annum.
1st-class boats from 1st January 1874 ...	0 6 0	Do. do.
2nd-class boats from 1st ...	0 3 0	Do. do.
Paddle and other boats of "private parties" plying on Canal—		
From 1st November 1863 ...	0 2 0	Do. do.
From 1st January 1874 ...	0 1 0	Do. do.
Transit on rafts entering Canal—		
Teakwood from 1st November 1863 ...	2 8 0	Per raft 150 x 20 feet.
Countrywood from do. ...	1 8 0	
Bamboos from do. ...	0 8 0	
Teak, countrywood or bamboos from 1st January 1874 ...	1 0 0	Do. do.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Accounts.

Proceedings of the Madras Government, Public Works Department,
20th May 1876.

APPENDIX F.

Memorandum showing the Collection and charges of Land Revenue, Kistna District.

Years.	Collection.	CHARGES.			Charge per cent. on Land Revenue Collections.	—
		Total Land Revenue Charges.	Deduct ½ debitable to Magisterial.	Net Land Revenue		
	RS.	RS.	RS.	RS.		
1865-66 ...	33,78,304	2,11,113	41,832	1,69,281	5·	
1866-67 ...	28,91,821	2,04,055	40,022	1,64,033	5·7	
1867-68 ...	31,14,433	2,11,595	41,923	1,69,672	4·9	
1868-69 ...	38,96,388	2,07,839	41,226	1,66,612	4·2	
1869-70 ...	36,91,602	2,10,436	41,750	1,68,686	4·6	
1870-71 ...	35,91,726	2,10,136	41,590	1,68,516	4·7	
1871-72 ...	38,46,937	2,09,276	41,272	1,68,004	4·3	
1872-73 ...	37,61,040	2,16,492	42,016	1,74,476	4·6	
1873-74 ...	37,30,110	2,23,472	43,910	1,79,583	4·8	
1874-75 ...	38,15,763	2,19,035	42,797	1,76,238	4·6	
					4·7	Average.

MASULIPATAM,
28th March 1876.

(Signed) W. WILSON, District Judge,
On Special Duty, Irrigation Account.

No. 363. ORDER THEREON, 20th May 1876, No. 1,268.

IRRIGATION, No. 37-B.

Account.

In the former of the two foregoing communications from the Government of India, communicating a despatch from the Secretary of State, it was requested that it might be reported whether a financial statement of the Irrigation Works of the Madras Presidency, prepared in the forms in use in the North-Western Provinces and Punjab and made up to the end of 1874-75 if practicable, or otherwise to the end of 1873-74, could be transmitted so as to reach the Government of India during May 1876 at latest.

In the letter of the 25th January 1876, the Government of India refer to the importance attached to the preparation of a correct statement of the financial results of Irrigation Works in time to admit of its submission to the Secretary of State for presentation to Parliament next session, and, after alluding to the way in which the statement should be prepared, it is mentioned that, while the Governor-General in Council is aware that the consolidated assessment of land-revenue that prevails in the greater portion of the Madras Presidency renders it difficult to make up an immediate account of the results of the smaller Irrigation Works, it is not understood that there is anything to prevent the submission of returns showing the financial results of the works in the Godavery and Kistna Deltas, and it was then left to this Government to decide on the best way of arranging to meet the wishes of the Secretary of State for the immediate preparation of a correct account.

2. On the receipt of these communications it appeared to Government that the only way of meeting the wishes of the Government of India and of the Secretary of State

*Proceedings of the Madras Government, Public Works Department,
20th May 1876.*

would be to obtain from the Revenue Board and from Mr. Wilson, who has been employed for a short time specially on the investigation of the revenue results of the Kistna Delta works, such information as was immediately available, and that to allow of the preparation of a return within the time desired the requisite investigations should be confined to the few more important works regarding which some progress had already been made, and the circumstances of which were more or less known.

3. The Board of Revenue and Mr. Wilson were accordingly informed of the requirements of the Government of India, and the Head Sheristadar of the Board drew

* Marked A.

up a memorandum* showing how it was proposed to deduce from the total increase

of revenue shown in the accounts the approximate increase due to the Irrigation Works concerned, and this method appearing to be likely to give as accurate an idea of the financial results of the works as could be obtained without special and detailed examination, which would necessarily have occupied a much longer time than was available, the proposed method of calculation was generally approved and has been adopted in estimating the returns from the following works :—

Godavery Delta.
Upper Coleroon Anicut (Cauvery Delta).
Lower Coleroon Anicut (Tanjore and South Arcot).
Srivaikuntham Anicut (Srivaiguntham).
Palar Anicut.

As thus prepared the information for the Godavery Anicut shows for each year from fasli 1257 (1847-48) to fasli 1284 (1874-75) the following results :—

	RS.
Total increase	2,75,58,194
Increase due to natural causes	99,68,604
Net increase	1,75,89,590

The Head Sheristadar expresses the opinion that the deduction made is too large as most of the land in the Godavery Delta was unfit for dry cultivation, and as it is impossible for wet revenue, which must depend upon water, to rise in the same proportion in which the dry revenue has increased. He thinks therefore that it would be fair to deduct from the total increase of revenue only one-half of the increase assumed to be due to natural causes, and in preparing the statement he has made only this smaller deduction, so the total net increase up to 1874-75 inclusive is there represented to be Rupees 2,25,73,892 instead of Rupees 1,75,89,590, as given in the memorandum accompanying the statements. It appears to His Grace the Governor in Council that it is clear that without water the increase of wet revenue in the delta due to natural causes would have been insignificant, and that similarly the increase of dry revenue had the delta been left unprovided with Irrigation Works would have been very small. It would seem therefore to be safe to assume that the larger net increase shown in the statement will be likely to be enhanced rather than diminished when

* Marked A.A.

a more detailed investigation is made, and that the figures given in the statement*

rather than those of the memorandum should be incorporated in the financial returns.

*Proceedings of the Madras Government, Public Works Department,
20th May 1876.*

4. In preparing the statements for the Upper Coleroon Anicut, the Lower Coleroon Anicut, the Srivaiguntham and Palar Anicuts, no deduction has been made for increase of revenue due to natural causes, the requisite data not being available. The figures given in the statements of the first two and last of these works which accompanied the Sheristadar's memorandum of the 1st April will be incorporated in the accounts.

5. With regard to the statement for the Srivaiguntham Anicut it is explained in the Sheristadar's later memorandum* that

* Dated 5th April.

the increase of revenue shown for this

work does not take into account the amount, estimated at Rupees 20,000, by which the assessment of the lands formerly irrigated would have been reduced had the anicut not been built. The Sheristadar, while thinking that this amount should not be included in the statement of increase of revenue, points out that it must not be lost sight of, and the Government concurring in this recommendation direct that the following permanent *N.B.* be exhibited on all financial returns of the Srivaiguntham Anicut Project.

"The Revenue Settlement Officers' report that in revising the assessment of the lands under this anicut, which were formerly irrigated, it would have been necessary to fix the assessment at Rupees 20,000 less than the amount which has been imposed, had not the supply of water by the construction of the anicut been so far improved as to render such reduction unnecessary. This effect of the anicut has not been taken credit for in the returns of financial results."

6. Mr. Wilson, in transmitting a complete set of statements for the Kistna Delta, has forwarded a memorandum giving

Letter No. 2, 28th March 1876.

a sketch of the works and their circum-

stances, explaining the revenue systems of the several taluqs, and the difficulties rendering an absolutely accurate determination of the results of the anicut and canals impossible, and showing the basis upon which his estimates of increase of revenue have been framed. Mr. Wilson has not only furnished the most accurate statement of increase of revenue which his former knowledge of the delta and its circumstances as well as his recent special investigations have enabled him to prepare, but he has exhibited the capital outlay, interest charges, and financial results. These latter entries, while valuable for the more ready comprehension of results in reading Mr. Wilson's remarks, it is the duty of the Examiner of Accounts to determine. The revenue information to be incorporated in the financial accounts will be found in Mr. Wilson's statement A. of the 28th March 1876, in which it is shown that for and up to the year 1874-75 the increased revenue amounted to Rupees 8,90,753 and Rupees 93,02,598 respectively.

7. The Revenue Authorities are entirely agreed as to the impracticability of deducing from any existing accounts the returns from Irrigation Works in this Presidency under the two heads of direct income by water-rates and increased land-revenue due to irrigation. An arbitrary division of the assessment so as to effect a determination of revenue under these heads might be made, but the inevitable result would apparently be to exhibit results much less reliable than those obtained from a

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20th May 1876.*

comparison of the assessment, as it is made, of different periods with such corrections
as the revenue information on record renders feasible.

(True Extract.)

Colonel,
Offg. Under Secy. to Govt., P.W.D.

To the Revenue Department.
„ Examiner of Public Works Accounts.
„ Chief Engineer for Irrigation.

Exd. E. C. Shunker.

Spare Copies

Govt. of Madras

PUBLIC WORKS.

To

THE REVENUE DEPARTMENT.

cc. cc. d.

dated May 20th

and

and

Encl.

G. O., 20th May 1876, No. 1,268.

MAY.

No. 302-303.

Capital and Revenue Accounts of Irrigation Works.—Passing orders on papers relating to the preparation of —

Memorandum.

Please communicate
G.O. No. 1268 of 20th May 1876
regarding Irrigation Accounts to
~~the~~ District Engineers and
also spare Copies accordingly

Obtained
21st July 1876.

R.F.
Offg. Chief Secy.
P.W. Department

P. W. 1876. Department
Revenue Dept.
A-8904

Forwarded to the Under Secretary
to Govt. P. W. Dept. with reference to his
Memo. dated 18th March 1876 N:507
with a request that they be returned
after perusal.

For Mr. George
20th March 1876
Received 21-5-76

As Under Secy. to Govt.

Returned
Encl: One 2d. 3.

in the Board's Office. Wm

1196
The construction of
the Grottoy Ament
was completed in 1256
I have examined the
Jambund accounts
for 4 years past and
for all the years sub-
sequent to that year
and I find it impossible
to estimate even
approximately the means
revenue obtained from
lands irrigated by the
Ament. The irrigation
extended formerly
not by canals but by
villages, and there
are no village accounts
in the Board's Office. There
are

to go by reliability, full
particulars are not
available regarding the
area and classification
of land as irrigated and
unirrigated. The revenue
was formerly raised under
3 different systems known
as Izara, asra
and Verabadi or rent
division of produce and
money rates for the
revenue raised under
the first two modes
particulars regarding the
extent of which however is
not correct as there were
no measurements and
classification as wet and
dry, and the revenue derived from
each source are not known
but as regards Izara or
rented

rented lands from which
the major portion of the
revenue was derived, the
particulars are not available
upto A.D. 1263. Even after
A.D. 1263 full information
is not available for all
years up to A.D. 1277. In
some years lands irrigated
by the Government channels
are distinguished from
those irrigated from other sources
in others they are mixed
up, the revenue on dry
and wet and the miscellaneous
revenue are shown in a
lump, and there are several
other disturbing elements
such as Revenue Survey and
settlement, the effect of which it
is difficult to estimate.

There is however one mode
of estimating the benefits derived
from

from the amount in a preceding year.
I suggest it, not as an
adequate measure of the benefit,
but as the only one practicable
in the state of information available
in the Board's Office &c.

I propose to compare the
entire income dry and wet
derived each year after the
amount from the Deltaic and non
Deltaic Takings separately with
the average of 5 years previous
to the amount and see how
the income progressed under
each tract. Then the difference
between the rate of increment
in the two different tracts may
be taken to be the rate
at which the
income progressed
in consequence
of the amount
of the amount
for

instance of the total revenue
of the Deltaic Takings increased
from 1000 to 2000 Rupees
while in the non

Deltaic, it rose only
from 800 to 1000, I
would credit 750 Rs.
to the amount, being the
excess over the 25 per
cent increase discovered
in the non Deltaic Takings.

This mode of calculation
allows for all increase
from natural
causes.

causes, & from effects
of survey & settlement,
& allowance can be made
for any further increase
from special causes such
as increase of rent
on irrigated land by
the Inam Settlement,
reversion of Zemindariss
transfers of Taluqs from
one District to another
& so forth.

If this

course

course will do I can
prepare the statement
in the form given by
the Govt of India in
the course of 20 days or
a month. - Some detailed
accounts for some years
are not forthcoming,
& I have to get copies
from the Districts if
on further search they
are not to be found.

The total revenue
derived

received from the Todavery

St. from July 1282

upto date is given below.

July	Rupies
1252	1753802
53	1707954
54	1769984
55	1768138
56	1825827
57	1875526
58	1931299
59	1944806
60	1991485
61	2045537
62	2067116
63	2055261
64	2065723
65	2101992
66	2225039
67	2298752
68	2461378
69	3003055
70	3293824
71	3235022
72	3471336
73	3542285
74	3697630
75	4167277
76	3837754
77	3984649
78	3836626
79	4097066
80	4222903
81	4000086
82	4095628
83	4174403
84	4212391

Memorandum
by the Board of Revenue
for the year 1282
to the Board of Revenue
for the year 1283

Talugs yielding above 3 Laos
were transferred from Hander

Comp. 1282

13

Drum

The District Account
was completed in 7/1266

The numerous territorial
changes that have
since taken place in
the District renders any
calculation from the
Account in the Board's
office impossible.

The present Talugs
are composed of parts
of a number of the
former Talugs. For
instance the present
Bafalla Talug is
composed of

- 1 the whole of Bafalla
- 2 Part of Mastur
- 3 Part of Pannur
- 4 Part of Pattipad

and the Board have
not details of the
villages transferred from
each Talug and the
Revenue derived from
them

then irrigated lands from
to the present.

In 1870 Mr. Brinwell
forwarded a statement
showing the following
results:

Revenue from irrigated lands	
Rs.	
71261	92907
62	97578
63	97006
64	108127
65	176425
avg	112411
66	286309
67	305285
68	405592
69	442720
70	291329
71	427374
72	502025
73	528566
74	619423
75	674730
76	686192
77	742675
78	856095
79	649660

Mr. Brinwell states that
the figures of 71261 do
not include the revenue
from lands irrigated
by the Government.

91264

of 2 important taluqs -
Repalle and Bepalle -
so they are useless.
If at all we must
accept the figures given
of 71265 as the standard
revenue prior to the
present.
Even for subsequent
years Mr. Brinwell says
the figures cannot
be said to be correct
up to 71273, they having
been in some cases
estimated owing to the
absence of accounts.
The figure against 71270
does not include the
revenue of one whole
taluk. If something
is necessary to be done
we must accept the
figures substituting
for the figure of 71270
that of 71269.

* Gudivada.

There is also one
more point to be
considered

Considered, the large
portion of the revenue
is derived from dry
land converted into
wet, and there is
nothing to show
whether the dry is
converted into wet
was formerly paying
assessment or was
brought under culti-
vation in consequence
of the Assent. If
the former we cannot
credit the land assent
to the project, whereas
if it is the latter
we have to credit
it to the project.
The land assessment
of dry land converted
into wet amounted
to Rs 23000 in 7/279
and more than 3 lacs
in 7/277. I cannot give
the

near 3 lacs of Rs

the amount to be credited
to the project and I think
the best course under
the circumstances is to ask
Mr. Wilson on the spot
to make a rough estimate
and send it to Govt.

I do not think that the
plan suggested for Godavery
will quite answer for the
District as the Dry Revenue
in the Deltaic Taluqs in
this District is a great
deal too large to admit
of a fair comparison.

Vide Statement A.

[Sig.] Chetanal Rao
Pantlodon
Bd of Rev.

Comptroller

No 362 B.

Public Works 1876 Dept
 Pres-20 March 1876.
Memorandum

Dated

20 May 1876

	Delta Taluqs in Godavery & Krishna Rivers	From other lands	Total
1. Narasapur	444091	116878	560969
2. Bhemmaravaram	408585	23910	432495
3. Amalapur	275087	236708	511795
4. Kotanamachendrapuram	628084	183790	811874
5. Tainikew	395395	93424	488819
6. Ellore	129553	50640	180193
7. Cocanada	12796	2775	15571

* includes Godavery & Krishna
 Godavery 79642
 Krishna 49911

	Delta Taluqs in Krishna
1. Repalli	313834
2. Bapatla	202872
3. Guduravolu	380161
4. Bandar	29547
5. Rayana	31698

Completed

✓

1841

Memorandum
to the Secretary
to the Government
of Madras
dated 11th Decr
1841

R. N. 3904/76

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Memo

- 1 Godavery anicut.
- 2 Coleroon offshoot anicut.
- 3 D. Lower anicut.
- 4 Trivikumbham anicut.
- 5 Palat anicut.

I beg to submit the statements showing the increased revenue due to irrigation under the works noted in the margin.

Godavery anicut. In their despatch dated 25th January 1846 No 4841, the Government of India observe that It is not understood that there is any thing to prevent the submission of returns showing the financial results of the Godavery and Pistoia anicuts since a portion of the revenue of these Districts is already levied under the name of water rate and is shown separately in the annual Land Revenue reports. With reference to

to this observation, it has to be remarked that the system of collecting a separate water rate was not introduced throughout the District till the introduction of Survey and Settlement in 1862, while the anicut was constructed in 1847. Prior to 1862, the revenue was raised chiefly by renting out Villages, the rents being from time to time enhanced in consideration of the increased facility for irrigation, and the accounts chiefly those prior to 1853, do not show how much revenue was realized from irrigated lands and how much from unirrigated lands.

For this reason and for the
Several

several reasons given in the memo of the irrigation conference, the revenue creditable to the Godavery Anicut has been calculated as directed by Government by taking the difference between the entire revenue (Dry and wet Land tax and water rate) derived from the Deltaic Saluys before and after the Anicut and deducting therefrom the natural increase estimated with reference to the progress of revenue in the non Deltaic Saluys. The results of ^{this} calculation are

are as shewn below.

1 Fasles	2 Total increase	3 Deduct increase for natural causes.	4 Net increase
1257	111,121		111,121
58	158,473	24,402	134,071
59	168,244	38,481	129,763
60	201,016	98,840	102,176
61	230,963	149,770	81,193
62	249,916	165,987	83,929
63	246,179	132,599	113,580
64	246,171	175,526	70,645
65	283,734	166,940	116,794
66	400,728	188,881	211,847
67	473,134	187,927	285,207
68	614,833	264,244	350,589
69	783,772	365,643	418,129
70	1012,450	535,604	476,846
71	962,873	487,723	475,150
72	1194,181	521,128	673,053
73	1289,125	571,237	717,888
74	1420,655	523,355	897,300
75	1843,010	687,043	1155,967
76	1556,950	532,263	1024,687
77	1670,591	558,988	1111,603
78	1552,807	456,544	1096,263
79	1780,564	532,263	1248,301
80	1896,992	546,739	1350,253
81	17,11,289	433,160	1278,129
82	17,77,747	548,965	1228,782
83	1859,596	488,640	1370,956
84	18,61,080	585,712	1275,368

Total 275,58,194 99,68,604 175,89,590.

I am not quite sure whether it is fair to deduct the sum above shewn as

as increase due to natural causes.

To me the sum appears rather large considering that most of the lands in Godavery Delta were unfit for Dry cultivation and that it is impossible for wet revenue, which must depend upon water, to rise in the same proportion in which the Dry revenue has increased. I think that it would be fair to deduct from the increased revenue only half the amount calculated as natural increase and credit the whole remainder to the Project. I have followed this course in the statement herewith sent.

If this plan is not approved, the above figures may be adopted.

The Account was completed

in Fasli 1256. I have taken the average

average of 5 years previous to the Anicut as the standard revenue. It is true that the irrigation had been slightly improved even before the date of the completion of the Anicut, but there is not much difference in the total revenue of the District during the 5 years preceding the completion of the anicut, and the years previous to that period, as will be seen from the following figures.

	Rs.
Fasties 1247 —	17,85,000.
48 —	17,38,000.
49 —	17,75,000
50 —	17,41,000
51 —	17,63,000
52 —	17,53,000
53 —	17,07,000
54 —	17,69,000
55 —	17,68,000
56 —	18,25,000

The increase in the last 3 years was owing to the reversion of Zemindaries for which I have made due allowance in the calculation.

Coleroon Upper Anicut. More information is available for this work than for the Godavery Anicut. The revenue derived from irrigated lands both before and after the Anicut is known, but the figures given in the accounts require modification with reference to the administrative changes since introduced such as the abolition of the Colingee system and apportionment of lands to Pagodas in lieu of ready money allowance which have contributed to the fluctuation of revenue. I have made allowance for these disturbing causes as far as possible, I say as far as possible because I am not in possession of complete information and was therefore obliged to estimate in some cases the

the revenue due to each cause -

In calculating the increased revenue, I have taken into account the gain ~~which~~ by price under the oolungoo system only on lands newly brought under irrigation, but not that on lands cultivated from before the Anicut as it would have resulted under any circumstances whether the Anicut existed or not.

I believe that the Anicut has also in some measure benefited the lands in Trichinopoly but the area influenced by it is small and there is no account to show the increase of revenue, which however must be slight. For this and the following works I have made no allowance for increase due to natural causes. - I

tried to obtain some data by ascertaining the increase in the Saluggs unaffected by the Anicut but was unable to draw any correct inference owing to the various administrative changes that have taken place.

Lower anicut This anicut supplies irrigation to South Arcot and Tanjore. I have taken the revenue in both the Districts into account.

Trivikimbar & Salur anicut. These are small works and call for no remark.

In this Presidency the collections from irrigated lands are not distinguished from those of unirrigated

unirrigated lands. I have therefore
 calculated the profit with reference
 to the demand but deducted from
 it, except in the case of the two
 small works of Palar and Priy-
 kumbam in which the entire de-
 mand may be considered to have
 been collected, a certain amount
 as balance uncollected, the same
 being estimated with reference to
 the entire demand of the District
 including a payment on Dry lands,
 the actual collections and the
 amounts remitted so that the
 amount shown as profit may be
 regarded as money actually
 brought into the Government
 Treasury.

The

The results of the above
 calculations are as shown below.

	Annual increase - according to the results in the latest year.	Increased revenue obtained up to date.
*b. up to £1284.		
Godavery Anicut.	15,68,224	225,73,892
Coleroon Upper Anicut	7,27,222	149,11,202
Lower Anicut.	3,15,444	69,01,017
Priyankumbam Anicut.	37,504	2,29,570
Palar Anicut.	106,866	13,37,740

11/4/26

Revenue 1876 Depo
No 1341

From S. P. Co. ...

Mr 2621/26

Revenue - ...

(2) Colancon (2) Surai

... (1) Palan,

... from ...

Dated 1 April 76

R/- 4 - 6

SP 27
Memorandum.

This Aicut which dams
the Krishna between the hills of
Berwada on its left bank and
Sectanagaram on its right was
begun on the 1st May 1852 and
was finished on the 31st March
1856.

Its length is 1115 yards, and its
crown is 20 feet above the level of
the river bed.

From it spring two systems
of Canals, the one irrigating the
Eastern Delta on the left bank of
the river, the other the Western
Delta on the right.

In the Eastern Delta are
comprised the Government Talooks
of Bunder and Gundivada, &
part of the Talook of Berwada,
and parts of the Zamindari
of Stuzed, Tulloor, Goodoor,
and

and Devarcottah.

The western Delta consists of the two Government Talooks of Repally and Bapatla.

The eastern Delta is irrigated from four main canals.

(1) Bundar.

(2) Ellore.

(3) Ryves's

(4) Pullaro.

with their subsidiary branches, minor distributories.

In the western Delta ~~and~~ there are three main canals.

(1) Western Bank.

(2) Nizampatam.

(3) Comminoor.

with subsidiary branches and distributories.

Of the main canals the Ellore and Bundar in the Eastern Delta and the Nizampatam and Comminoor in the western Delta are also ~~also~~ extensively used for navigation.

The

The Ellore Canal connects the Krishna system of canals with that of the Godavery.

To prevent misconception it may be as well at once to mention that the term Main Canal as used with reference to the Krishna project bears a signification entirely different from the same term as used in the Reports of the Financial Results of irrigation in the North West Provinces. In those Reports a "Main Canal" is a short term for a complete project: what are called Main Canals in the Madras Presidency are simply subsidiary parts of a project. In the statements appended to this Memorandum therefore the charges, Revenue ~~are~~ are not shown for Canals but for the Krishna project as a whole.

Irrigation

Irrigation under the Ancient
dates from the Year 1855-56,
when an area of $\text{Ac} 2449$
assessed at Rs 4235 and
lying partly in the Eastern
and partly in the Western
Delta was irrigated.

In the Year 1874-75 that is
twenty Years afterwards, the
area of Government land
irrigated under the Krishna
Channel system was Acres 226,226
and the revenue including
Water Cess levied on Zamindars
and Enamds. ^{&c} Credited
to the Ancient was Rs 880,314.

It may be objected that a
large part of this, viz., the
portion which represents the
land assessment of occupied
dry lands converted into wet
under the influence of the
Channels, ought not properly
to be credited to the Ancient.

This is undoubtedly plausible
and

and may be true, but owing
in the first place to the
Revenue System prevailing in
the District up till the in-
tro-duction of the Revised
Settlements of 1866-67 and 1873-74,
and in the second place to
the system of account in use
throughout this Presidency
whereby assessment on irrigated
land is shown in a Consolida-
ted form, without distinguish-
ing the amount due to land
assessment & that due to
water-rate, it is quite impossi-
ble to attempt for the purposes
of this Report which, owing
to the limited time - about 3
weeks - allowed for its prepara-
tion, has no pretension to strict
accuracy, and, as will presently
appear, is so far as the figures
for Charges are concerned defective,
and based largely on estimate,
-10-

to eliminate from the Revenue
credited to the Orient the
amount of the land assessment
of occupied Dry lands converted
into wet. When, however, it is

considered that in the Talooks
of the Eastern Delta there
prevailed from the first
beginning of Ancient irrigation
till the year 1866 by the system
of joint Rents under which
the Government demand was
fixed with reference to the
supposed resources of the
Village as a whole, the distri-
bution being left to the Ryots
themselves, that, while under
this system irrigation rapidly
extended, the consolidated
wet assessment of many thousands
of acres was actually less than
the charge for water alone. * Vide Appendix
prescribed by Rules which except
in the case of Zamindars &
Sonams were never enforced till

the

30
the introduction of the New Settlement
and that similarly in the Talooks
of the Western Delta, where for
the most part a system of con-
solidated wet assessment was
allowed to continue till the
introduction of the Revised
Settlement of 1873-74, the con-
solidated assessment of much
land was less than the charge
for water alone, it may be
questioned whether the land
assessment of occupied Dry
lands which, from the necessity
of the case, has been, in the
accompanying statements &
credited to the project, may not
on strict enquiry be found to
be actually less than the amount
which, had the prescribed water
rate been collected in full from
the first conversion of the lands,
would have been credited as
properly due to the Ancient Water
supplied under such conditions
from

from the Ancient Scheme to land held in joint Rent or on Consolidated assessment and notably in the case of the former had the effect of rapidly and enormously extending irrigation. If the terms had been harder the area irrigated would have been less extensive though the return might not have been less.

With this premise Revenue. I have to observe that irrigated land Revenue is in the Krishna Delta derived from the following sources.

- (1) Usual wet land
- (2) Dry land converted into wet
- (3) Dry Crops watered
- (4) Ghattoo-toomooloo commuted.

A.B. Ghattoo-toomooloo was a charge of 5 per cent in kind on the gross produce of irrigated Enams in the

the western Delta for the repairs of tanks: it was commuted in 1847 to a charge of 1 Rs an acre.

Of these the figures for the 3rd & 4th represent the charge for water only.

In the 2nd (except in zamindaries and Enams where the figures represent the charge for water only), as has already been stated, the land assessment and water rate have been so blended & mixed up in the accounts prior to the introduction of the new settlements that it would be a hopeless task to attempt to separate them, at least for the purposes of this Report. From the introduction of the new settlements the amount credited under this head to the Ancient Scheme is on account of water rate only.

In the case of the 1st — "Usual wet" — the assessment was till the new

New Settlement Consolidated.

By the term "usual wat" is meant not merely those lands which were irrigated prior to the Ancient Scheme, and the former sources of supply of which have been merely replaced thereby, but all land which under the rules of Revenue administration have been in the course of years subsequent to the Ancient permanently classed as wat.

To determine the amount of the assessment of "usual wat" of "Dry Converted into wat" which should be credited to the Ancient the following rough method of approximation has been adopted:

The average "wat" Revenue of each of the Talooks affected by the Ancient Scheme for 5 years prior to the introduction of Ancient irrigation is taken as the standard wat Revenue of the

the Talook. The difference between this and the "wat" Revenue of each succeeding year is credited or debited as the case may be to the Ancient. The influence of the New Settlements of 1866-67 & 1873-74 is also allowed for in this manner: the former affected the Eastern Delta, and resulted in an increase of 79.6 per cent on the irrigated land Revenue of the Delta Talooks. In the Upland Talooks affected by the same Settlement the increase was 17.7 per cent.

The difference between these or 61.9 per cent is credited to the Ancient.

In addition to the standard Revenue, therefore, there has been deducted in the Eastern Delta as a correction for the influence of the New Settlements $\frac{17.7}{179.6}$ or 10 per cent from the total irrigated

irrigated land Revenue.

In the western Delta on the other hand the new Settlement of 1873-74 increased the irrigated land Revenue by 13.4 per cent.

but diminished that of the upland Talooks ^{affected by it} by 11.7 per cent. The difference between these or 28.1 per cent is attributed to the Abicut, and $\frac{11.7}{113.4}$ or 12 per cent is deducted from the Standard Revenue.

From the foregoing Considerations it will be manifest that though the forms adopted for the Financial Results of irrigation in the North Western Provinces may be followed in the main it is impossible in the case of the Kistna project so far to make any distinction between "Direct income by water rates and Increased Land Revenue due to irrigation."

33
The total irrigated land Revenue is therefore shown in a single Column.

Further in tabulating the particulars of Receipts from the scheme it is impossible to follow the form adopted for the North Western Provinces so far as the heading "water rates & its subdivisions are concerned."

The necessity of the case compels us to alter for the Kistna scheme the heading "water rates" to "Irrigated land Revenue."

There is no such difficulty in the N. W. Provinces schemes

where the water rates are assessed & collected by the Canal Officers that is by the D. P. W. not by the Revenue Department, & where the water rate has been always kept distinct & apart from the land assessment. In this Residency on the other hand Collections are made yearly or bi-yearly for the Revenue years to which the items

The sub-heads are recorded as in the North Western Provinces, but all Columns except the total are left blank, because in the first place there is absolutely no method of determining what amount of the arrears due on a Talook, Village, or individual at the end of any year is on account of

of Irrigated land. Revenue as distinguished from Dry, in the next for all practical purposes, ^{the} actual receipts of the Year may be taken as equivalent to the Demand, that is to the amount exclusive of Remissions; & Dry. items belong but without distinguishing between the sums paid on account of Wet & Dry. to fill up all the Columns would therefore be to repeat the same figures three times over.

Capital Charges

For the purpose of determining the amount chargeable to the Capital account I have in the absence of information from the Controller of D. P. W., who has informed me, that he cannot ^{now} supply it and cannot tell when he will be able to do so, but from whom it must of course be ultimately obtained, taken the figures entered in the returns of expenditure on the scheme.

embodied

embodied in the Government

* Orders noted in the margin.

21st January 1869. No. 193 P.W.D.

20th February 1874. No. 118.

21st August 1874. No. 2365.

3rd July 1875. No. 1868.

The expenditure is therein classified and distributed between Original & Repairs.

Though some of these "Original" works would, under the rule that all works the cost of which was not over Rs. 2500 should be charged to Repairs, ^{perhaps} be found on examination to be properly chargeable to that head, I have in consideration of the fact that "Original" charges under

Rs. 2500 may be merely part expenditure of larger estimates, and because there is no way of ascertaining whether these items are properly chargeable to Capital as part of an Original work or to Revenue as a Repair.

by capt

Except by a detailed examination
of estimates for which there is
no time, and which is purely
matter of Control, I thought
it best to charge them all to
Capital

I have been unable to
ascertain either from the Controller
of Public Works Accounts, or
from the Superintending Engineer
what amounts are chargeable
since the year 1867-68 to "Ordinary"
and "Extra Ordinary" respectively.

The charges for that & the
subsequent years appear therefore
in a single bracketed sum
entered in the "Total" column.

In the absence of all
information from the Controller
as to the distribution & adjustment
of charges for working expenses
I have, on the principle adopted
in estimates, charged 25 per cent
for D. O. W. establishments and 8
per

* Except in the case
of the Amicut in the
final Bill for
which the amounts
charged to Estab-
lishments & to
Tools & Plant. Or
specifically recorded
the expenditure
recorded in all
other cases in-
cludes neither
Establishments
nor Tools & Plant.

* Appendix F.

Charges for
Interest.

35
per cent for Tools and Plant on
and in addition to the expenditure
for Revenue establishments, I
have charged $4\frac{1}{2}$ per cent
(a rate deduced from a table
appended to this Memorandum)
on the Collections.

The charge for interest has
been calculated on the following
principle: The Amicut was
about 4 years under construction
the total sum expended upon it
is taken as having been borrowed
on the first day that the works
were commenced & interest
thereon calculated at $4\frac{1}{2}$ per
cent for 4 years. Similarly
for each succeeding year the
expenditure during the year is
supposed to be of a sum
borrowed on the first day of the
year

year.

In charging interest on Expendi-
ture incurred from Ordinary

Revenue the rule of the North
Western Provinces, to which I
am instructed to adhere as
far as possible, has been
followed, though it is

not necessarily a fanciful charge
when it is considered that no
interest was ever paid on
ever due upon the Capital
upon which it is charged.

That Capital was merely
saved income invested in
what was supposed to be a
profitable undertaking.

What possible advantage is
to be obtained from making
a charge which never was
charged, or from comparing
it with the Net Revenue, that

is with the actual interest³⁶
derived from the investment
of the Capital, is not apparent.
The reason for showing the
charge for interest against
the Revenue derived from
"Extra ordinary" expenditure,
that is from the expenditure
of borrowed money, is
obvious enough, but I have
not been able to see any reason
for making such a charge
against the return from Ordinary
expenditure.

Financial Results.

Taking the figures
entered in the accompanying
statements as a fairly appropri-
mate estimate of actual expenditure
upon and return from the works
we have a Capital charge of
Rs 48,96,241 incurred in 23 years
that is up to the end of 1874-75,
and

2/3

$\mu =$ Years.

Madirapatam

28th March
1876

District Judge

On Special Duty

Irrigation Accounts

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Mr. 2601/76.

Proc. 20 May 1886 N: 1268

I

Enclosure in a letter
dated 28th March 1876
No 2 from the D.
Judge Pictua on
Special Duty
Irrigation accounts
to the Secretary to
Govt. Rev. Dept.

Rev 1342/76

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General Abstract of Financial results of the Pottana Ament.

V A

Capital outlay						Revenue				Working Expenses		Net Revenue			
Years	During the year		To end of year		Extra	Total	During the year				To end of year		During the year		To
	Ordinary	Extra	Ordinary	Extra			Direct Income	Increased Land Revenue	Total	Direct Income	Increased Land Revenue	Total	Direct Income	Increased Land Revenue	
	Rs	Rs	Rs	Rs		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1874/75			169,335			48,96241				93,02598	2,66756	2,928477			6,23997
1873/74			1,53,740			47,26906				84,11845	2,55,069	2,66,1721			5,91,142
1872/73			126,510			45,73166				75,65634	1,76,388	2,40,6652			5,64,754
1871/72			144,488			44,46656				68,24492	14,1857	22,30264			5,34,932
1870/71			129,798			43,02168				61,47703	132,370	20,88407			5,15,689
1869/70			188,521			41,72370				54,99644	152,940	19,56037			4,61,565
1868/69			286,675			39,83849				48,85139	122,120	18,03097			4,20,223
1867/68			299,236			36,97174				43,42796	107,959	16,80977			5,06,170
1866/67	129,615		129,615	33,97938		33,97938				37,28667	135,247	15,73018			4,19,333
1865/66	133,300		133,300	32,68323		32,68323				31,74087	179,682	14,37771			3,65,137
1864/65	210,769		210,769	31,35023		31,35023				26,22268	215,864	12,58089			2,75,565
1863/64	275,896		275,896	29,24254		29,24254				21,37839	161,735	10,42225			3,17,620
1862/63	299,306		299,306	26,48358		26,48358				16,58484	120,628	88,0490			2,11,510
1861/62	174,997		174,997	23,49052		23,49052				132,6346	137,243	75,9862			1,72,081
1860/61	164,144		164,144	21,74055		21,74055				101,7022	114,375	62,2619			1,52,060
1859/60	112,852		112,852	20,09,911		20,09,911				750,587	109,476	50,8244			1,69,614
1858/59	89,424		89,424	18,97,059		18,97,059				471,557	112,739	39,8828			1,06,480
1857/58	133,755		133,755	18,07,635		18,07,635				252,338	1,00,599	28,6089			38,224
1856/57	393,537		393,537	16,73,880		16,73,880				113,515	139,513	185,490			-42,203
From 1855/56	12,80,343		12,80,343	12,80,343		12,80,343				16,205	45,977	45,977			-29,772

was / ... from 1867/68.

* For 11 months from 1st May 1866 to 31st March 1867, the term of official year ^{was} changed from 1867/68.
 * These seasons differ from those of this part which are three Poonas, Pedda, & Pava; it is quite imp.

Manulipatam
 28th March 1876

Charges for interest								Difference between net Revenue & Charge for interest			Area of land irrigated during year			Irrigating Capacity of Canal at the end of each year	Cost of working in pice per acre of land irrigated	Length of Canal opened at end of each year		
End of year	During the year		To end of year		During the year		To end of year	During the year	To end of year	In Centage of net Revenue on Capital outlay	Thuroft	Rubbie	Total			Main Canals miles	Main Branches miles	Distributors miles
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Acres	Acres	Acres					
6374.121	"	"	220331	"	30,11,497	4,03,666	33,62,64	12.74	*	*	2,26,226		1.18	269	241	467 3/4		
57,50,124	"	"	212,711	"	27,91,166	3,78,431	29,58,958	12.50			199,017		1.28	269	241	467 1/2		
51,58,982	"	"	205,792	"	25,78,455	3,58,962	25,50,517	12.34			215,074		.82	269	241	447 3/4		
45,94,228	"	"	200,100	"	23,72,663	3,34,832	22,21,565	12.02			203,299		.69	269	241	445 1/4		
40,59,296	"	"	193,598	"	21,72,563	3,22,091	18,86,733	11.98			199,187		.66					
35,43,607	"	"	187,757	"	19,78,965	2,73,808	15,64,642	11.06			188,112		.81					
30,82,042	"	"	179,273	"	17,91,208	2,40,950	12,90,834	10.54			172,999		.70					
26,61,819	"	"	766,373	"	16,11,935	3,39,797	10,49,884	13.69			180,269		.60					
21,55,649	140,165	"	140,165	14,45,562	14,45,562	2,79,168	7,10,087	12.33			180,762		.75					
17,36,316	147,074	"	147,074	13,05,397	13,05,397	2,18,063	4,30,919	11.17			204,665		.88					
13,71,179	141,076	"	141,076	11,58,323	11,58,323	1,34,489	2,12,856	8.79			198,888		1.08					
10,98,614	131,591	"	131,591	10,17,247	10,17,247	1,86,029	7,83,617	10.86			207,570		.77					
7,77,994	119,176	"	119,176	8,85,656	8,85,656	9,23,34	10,7,662	7.98			168,939		.71					
5,66,484	105,707	"	105,707	7,66,480	7,66,480	6,63,74	19,9,996	7.32			155,967		.87					
3,94,403	97,832	"	97,832	6,60,773	6,60,773	5,42,28	2,66,370	7.00			109,840		1.04					
2,42,343	90,446	"	90,446	5,62,941	5,62,941	7,9,168	3,20,598	8.40			115,517		.94					
72,729	85,368	"	85,368	4,72,495	4,72,495	2,11,12	3,99,766	5.61			115,616		.97					
-33,751	81,343	"	81,343	3,87,127	3,87,127	4,31,19	4,20,878	2.11			93,478		1.08					
-71,975	75,324	"	75,324	3,05,784	3,05,784	1,17,527	3,77,759	2.51			78,057		1.79					
-29,772	230,460	"	230,460	2,30,460	2,30,460	2,60,232	2,60,232	2.32										

He however to ascertain from our accounts the extent irrigated in this respectively.

W. Wilson

(District Judge)
on special duty, Irrigation accounts.

1790:263/96 II
Appendix A

Enclosure in a letter
dated 28 March 1876
p. 2 from Mr. Schuch
Judge on official duty
Luzerne County Account &
Secretary to Court
Per: d. H.

2
Per 1342/96

Abstract of charges against the Capital Account of the Nisra Aicut.

B

W

During the year.

To end of year.

Years.	Works.	Establishment	Plant	Profit and Loss.	Expenses.	Capitalization of abatement of Revenue from land taken up for canals.	Less receipts on Capital account.	Total charge.	Works.	Establishment	Plant	Profit and Loss.	Expenses.	Capitalization of abatement of Revenue from land taken up for canals.	Less receipts on Capital account.	Total charge.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies	Rupies.
1874/75	127,365	31,841	10,189	-	-	-	60	169,335	367,878	8,480	72	3,69,502	-	-	118	489,624
1873/74	115,594	28,898	9,248	-	-	-	-	153,740	355,142	8,162	31	3,59,313	-	-	58	4,72,906
1872/73	95,164	23,791	7,613	-	-	-	58	1,26,510	343,582	7,873	33	3,50,065	-	-	58	4,57,316
1871/72	108,638	27,159	8,691	-	-	-	-	1,44,488	334,066	7,635	47	3,42,452	-	-	-	4,46,656
1870/71	97,593	24,398	7,807	-	-	-	-	1,29,798	323,202	7,363	83	3,33,761	-	-	-	4,30,216
1869/70	141,745	35,436	11,340	-	-	-	-	1,88,521	313,431	7,119	85	3,25,954	-	-	-	4,17,237
1868/69	215,545	53,886	17,244	-	-	-	-	2,86,675	299,286	6,765	49	3,14,614	-	-	-	3,98,349
1867/68	224,990	56,247	17,999	-	-	-	-	2,99,236	277,141	6,226	63	2,97,370	-	-	-	3,69,174
1866/67	97,455	24,364	7,796	-	-	-	-	1,29,615	255,215	5,664	16	2,79,371	-	-	-	3,39,938
1865/66	100,226	25,056	8,018	-	-	-	-	1,33,300	245,469	5,420	52	2,71,575	-	-	-	3,26,323
1864/65	158,473	39,618	12,678	-	-	-	-	2,10,769	235,470	5,169	96	2,63,557	-	-	-	3,13,023
1863/64	207,441	51,860	16,595	-	-	-	-	2,75,896	219,597	4,773	78	2,50,879	-	-	-	2,92,425
1862/63	225,042	56,261	18,003	-	-	-	-	2,99,306	198,556	4,255	18	2,34,284	-	-	-	2,64,835
1861/62	131,577	32,894	10,526	-	-	-	-	1,74,997	17,635	3,692	57	2,16,281	-	-	-	2,34,905
1860/61	123,417	30,854	9,873	-	-	-	-	1,64,144	16,319	3,363	63	2,05,755	-	-	-	2,17,405
1859/60	84,851	21,213	6,788	-	-	-	-	1,12,852	15,085	3,055	09	1,95,882	-	-	-	2,00,991
1858/59	67,237	16,809	5,378	-	-	-	-	89,424	14,236	2,842	96	1,89,094	-	-	-	1,89,059
1857/58	100,568	25,142	8,045	-	-	-	-	1,33,755	13,564	2,674	87	1,83,716	-	-	-	1,80,635
1856/57	2,95,893	73,973	23,671	-	-	-	-	3,93,537	12,558	2,423	45	1,75,671	-	-	-	1,67,380
From 1852 to 1855/56	9,59,971	1,68,372	1,52,000	-	-	-	-	12,80,343	9,59,971	1,68,372	1,52,000	-	-	-	-	12,80,343

Manulipatam
28th March 1876

W. H. M.
District Judge
on Special duty, Irrigation and

✓

1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900
1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883	1884	1885	1886	1887	1888	1889	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900

1871-260/12/1
 1872-260/12/1
 1873-260/12/1
 1874-260/12/1
 1875-260/12/1
 1876-260/12/1
 1877-260/12/1
 1878-260/12/1
 1879-260/12/1
 1880-260/12/1
 1881-260/12/1
 1882-260/12/1
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 1894-260/12/1
 1895-260/12/1
 1896-260/12/1
 1897-260/12/1
 1898-260/12/1
 1899-260/12/1
 1900-260/12/1

Particulars of Receipts from the Richia & Pricicut.

Years.	Balance at the end of last year	Assessment during year	Water rates & Revenue due to Irrigation or Irrigated Land Revenue.	Total	Local Receipts	Mill Receipts	Orchards/flower	Revenue from Canal & Grants	Water supply	to Irrigation	Municipality	Grains	Miscellaneous	Any other	Assessment	Total.
	25	33	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1874/75					880,314	6673		1794	1364				157	451		890,753
1873/74					828,782	8663		6114	1364				788			846,211
1872/73					720,415	9746		8193	1364				1424			741,142
1871/72					660,711	7565		5738	1364				1109	402		676,489
1870/71					633,875	8043		4777	1364							648,059
1869/70					600,914	7700		4527	1364							614,505
1868/69					532,974	6723		2646								542,343
1867/68					601,117	8220		4792								614,129
1866/67					543,151	6662		4767								554,580
1865/66					534,979	6763		3097								544,819
1864/65					483,563	5378		2488								491,429
1863/64					473,194	5341		820								479,353
1862/63					332,138											332,138
1861/62					309,324											309,324
1860/61					266,435											266,435
1859/60					279,030											279,030
1858/59					219,219											219,219
1857/58					138,823											138,823
1856/57					97,310											97,310
1855/56					16,205											16,205

* The figures up to the year 1868/69 are taken from a Report by Mr. L. G. Maister on the Irrigation works in the Richia Delta embodied in L. O. to 31/12 dated 6th December 1869. The figures for the subsequent years have been obtained from the Sabagidags for the purpose of this Report.

Madras 28th March 1876

Districl Judge
in Special duty, Singatamail

8

* Included in Column 11

Disburse Judge
on Special duty
Irregular Accounts.

Marble Falls
28th March 1896

The above is a list of the names of the
 persons who have been appointed to the
 various committees of the Board of
 Directors of the City of New York.
 The names are given in alphabetical
 order of the names of the persons
 who have been appointed to the
 various committees of the Board of
 Directors of the City of New York.
 The names are given in alphabetical
 order of the names of the persons
 who have been appointed to the
 various committees of the Board of
 Directors of the City of New York.

Rev 134276

[illegible]

Enclosure as a letter
dated 28. March 1916.
Re: 21 from the Reich
Judge on official duty
Langsdorf adjoints to
the Secretary to Government
Reichstag.

$\frac{5}{1342} \times 6$



B

Statement Showing the Rates at which water rates and Navigation Receipts have been realized for Tithra Amicut Channels.

Water Rates.

Water Rates.

Gen. Perirrigated

Compound
Natural Left
flow
ed rate
500-2 Crops
for water
not left
than 5 years.

27

Sept. 18th. 62. There was no fixed rate
for water. ————— 178

The following rates were adopted

- | From 1861-62 | Per acre |
|---|----------|
| 1. For a single pot Crop for 1 st year | 1-8- |
| 2. Do from 2 ^d Year | 3-0- |
| 3. For two Crops based including sugar cane | 4-0- |
| 4. Temporary irrigation for Dry Crops | 1-11- |
- These were increased as follows
1. 1-11-1861

from 1865-86.
1. For a single crop.

- | | | | |
|--|-----|-----|-------|
| 2. For a second — | Do. | 4—" | 6-8—" |
| 3. Sugar Cane, Litch, plantains & other dry garden produce remaining on the ground | Do. | 8—" | 6-8—" |
| for a time of two Crops | | | |
| 4. Temporary Irrigation for a wet Crop on | | 4—" | |
| Dry lands — | | | |
| 5. Do. for Dry Crops on Dry Lands — | | 2—" | |

Water taken ~~up~~ without permission for any of the above. Double of the above rates.

These rates were modified as follows

- | | from 1873-74 | |
|---|---|---------|
| 1 | Single Wet Crop | 4--"--" |
| 2 | Second Wet Crop. | 4--"--" |
| 3 | Second Dry Crop on irrigated land | 2--"--" |
| 4 | Sugar Cane, hotel, plantation & other gardens produce | 8--"--" |
| | remaining on the ground for a term of 2 Crops | 2--"--" |
| 5 | Dry Crop. | |

It also taken without permission for any of the above

Madulipalam
28th March
1896

District Judge
On Special Duty &
Irrigation account

Navigation Rates, Kishna Canal

Particulars	Rate	Per
On large Boats plying on Canal		
From 1 st November 1863.	1-0-0	Per Ton per Annum
Do 1 st January 1874.	1-0-0	Do Do
On Passenger Boats plying on Canal		
From 1 st November 1863.	0-4-0	Per Square foot deck per Annum
1 st class Boats from 1 st January 1874.	0-6-0	Do
2 nd class Boats from 1 st January 1874.	0-3-0	Do
Paddled & other boats of private parties plying on Canal		
From 1 st November 1863.	0-2-0	Do Do
From 1 st January 1874.	0-1-0	Do Do
Transit on Rafts entering Canal		
Teak wood from 1 st November 1863.	2-8-0	
Country wood from Do.	1-8-0	
Bamboos from Do.	0-8-0	
Teak, Country wood or Bamboos from 1 st January 1874.	1-0-0	

V. W. M.
District Judge
on Special Duty
Navigation Account

F Memo showing the Collection and Charges of Land Revenue. Kishna Dist.

Years	Collection	Charges	Total Land Revenue	De duct ^{ys} debitable to Magistral Revenue	Net Land Revenue
	Rs	Rs	Rs	Rs	Rs
1865/66	33,78,304	2,11,113	41,832	169,281 5-	
1866/67	28,91,821	2,04,055	40,922	1,64,033 5-7	
1867/68	34,14,438	2,11,595	41,923	1,69,672 4-9	
1868/69	38,96,388	2,07,839	41,226	1,66,612 4-2	
1869/70	36,91,602	2,10,436	41,750	1,68,686 4-6	
1870/71	35,91,726	2,10,136	41,590	1,68,546 4-7	
1871/72	38,46,937	2,09,276	41,272	1,68,004 4-3	
1872/73	37,61,040	2,16,492	42,016	1,74,476 4-6	
1873/74	37,30,110	2,23,472	43,910	1,79,583 4-8	
1874/75	38,15,763	2,19,035	42,797	1,76,238 4-6	

4.7.1875

Masulipatam
28 March 1876

V. W. M.
District Judge
on Special Duty
Irrigation Accts.

Mr 262/96
Appendix D

Enclosure in a
letter dated 28th
March 1876, No 2
from the D. J. Judge
His Hon. on Special
Duty, Irrigation
Accounts, to the
Secretary to Govt.
Rev: Dept.

7
Rev 1342/76

1st W. No. 20 May 1/76
1st 1268

No 2 Irrigation Accounts (Dep't)
Masulipatam
28th March 1876
(Despatched 29th March 1876)

From

H. Wilson Esqre

On Special Duty

Irrigation Accounts

To

The Honorable D. F. Carmichael,
Chief Secretary to the,
Government,
Fort Saint George.

Sir,

I have the honor, in reply to
your Dami Official, dated 2^d Current,
to enclose a Memorandum with
Statements appended of the Financial
Results of Irrigation under the
Kistna Anicut Scheme.

2. The printed enclosures of your
letter are returned as requested.

I have the honor to be

Sir

Your most obed^t servant

H. W.

On Special Duty
Irrigation Accounts

Statement showing the increased revenue obtained from the

Revenue 1871-72

of 1871-72

of 1871-72

to the Government

Report of the

Dated 28th 1872

Diaphanous 29-3-76

No 2

enclosed by

July 1872

to your meeting a

Memorandum from the

State of the Union

Results of the investigation

under the Act of 1871

Amend Scheme

Statement showing the increased revenue obtained from the
un-mentioned within roll of K.M. area.

Name of K.M.	Year	Increased Revenue per year	Increased Revenue up to the year	Total area irrigated
Palar Arund	1266	76454	74454	24006
	67	38049	114503	21532
	68	60263	174766	25071
	69	62180	236946	26143
	70	63128	300074	24557
	71	59994	360068	24103
	72	68677	428745	26164
	73	70452	499197	27132
	74	80706	579903	27941
	75	83075	662978	34328
	76	88441	751419	30298
	77	47388	798807	22728
	78	64486	863293	26547
	79	68454	931747	27671
	80	97968	1029715	31902
	81	96914	1126629	31964
	82	21022	1147651	18431
	83	83223	1230874	33809
	84	106866	1337740	37672
	84			

U

52

19
 Statement showing the increased revenue obtained from the undermentioned work

Name of the work Increased revenue during the year Total area irrigated.

1 2 3 4 5
 Lower Cooleroon Rupees Rupees Acres.
 Ancient }

1248	126,744	126,744	59,043
1249	139,102	2,65,846	60,243
1250	133,020	3,98,866	59,751
1251	76,660	4,75,526	52,940
1252	34,991	5,10,517	47,609
1253	67,748	5,78,265	51,232
1254	91,401	6,69,666	53,366
1255	117,792	7,87,458	56,812
1256	179,713	9,67,171	64,035
1257	169,695	11,36,866	62,567
1258	104,742	12,41,608	55,550
1259	84,088	13,05,696	51,634
1260	141,338	14,47,034	60,487
1261	153,788	16,00,822	61,296
1262	134,513	17,35,335	59,145
1263	54,593	17,89,928	54,997
1264	125,556	19,15,484	67,184
1265	124,688	20,40,172	67,064
1266	159,917	22,00,089	71,940
1267	160,529	23,60,618	72,189
1268	154,215	25,14,833	70,494
1269	169,838	26,84,671	73,539
1270	212,026	28,96,697	79,509
1271	2,98,013	31,94,710	102,567
1272	3,00,167	34,94,877	103,638
1273	2,98,587	37,93,464	102,147
1274	3,02,650	40,96,114	102,846
1275	3,17,339	44,13,453	105,690
1276	3,05,473	47,18,926	104,765
1277	3,06,716	50,25,642	104,915
1278	3,12,391	53,38,033	105,008
1279	3,08,373	56,46,406	105,286
1280	3,10,551	59,56,957	104,360
1281	3,10,484	62,69,441	105,243
1282	3,16,132	65,85,573	108,393
1283	3,15,444	69,01,017	108,631

ML

Statement showing the increased revenue obtained from the undermentioned works.

Name of the work. Increased revenue during the year. Increased revenue up to the year. Total Area Irrigated.

1 2 3 4 5

Tanjore.

Esper Anchur

1247	179491	179491	668386
1248	243420	422911	670661
1249	264130	687041	677524
1250	218347	902388	678893
1251	172089	1074477	689476
1252	223367	1297844	686680
1253	250042	1547886	687751
1254	302308	1850194	686938
1255	265519	2315713	697169
1256	509427	2825140	704591
1257	377671	3202811	703546
1258	360271	3563082	710244
1259	399462	3962524	712260
1260	409504	4372048	710204
1261	398809	4770857	714622
1262	239941	5010798	711871
1263	170838	5181636	731831
1264	279839	5461475	711408
1265	360142	6021689	708877
1266	372698	6394287	709308
1267	289003	6682310	689533
1268	133759	6816069	695060
1269	368872	7171941	729270
1270	243089	7418030	733779
1271	300143	7718173	787618
1272	402664	8117827	786753
1273	419902	8537729	741773
1274	519324	9057053	734278
1275	434219	9491272	714979
1276	557562	10048834	741454
1277	636720	10685554	748124
1278	660275	11345829	753903
1279	693299	12039128	762936
1280	707049	12746177	768974
1281	703451	13449628	769409
1282	734352	14183980	773217
1283	727222	14911202	767685

UL

18

60

P. # 2631/76

Handwritten musical notation on a staff.

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Statement showing the increased revenue obtained from the undermentioned

Name of work *Each* Increased re: revenue during the year Increased revenue up to the year - gated. Total A.R.

1. 2 3 4 5
Godavery District Rs. Acres.

1257	111,121.	111,121.	
1258	1,46,272	2,57,393	
1259	1,49,003	4,06,396	
1260	1,51,596	5,57,992	
1261	1,56,078	7,14,070	
1262	1,66,923	8,80,993	
1263	1,79,879	10,60,872	
1264	1,58,408	12,19,280	
1265	2,00,264	14,19,544	
1266	3,06,288	17,25,832	
1267	3,19,170	21,05,002	
1268	4,82,711	2,58,7713	Correct
1269	6,00,951	31,88,664	Area
1270	7,44,648	39,33,312	not known
1271	7,19,012	46,52,024	
1272	9,33,617	55,85,941	
1273	10,03,506	65,89,447	
1274	11,58,978	77,48,425	
1275	14,99,489	92,47,914	
1276	12,90,818	105,38,732	
1277	13,91,097	119,29,829	
1278	13,24,535	132,54,364	
1279	15,14,433	147,68,797	
1280	16,23,622	163,92,419	
1281	14,94,709	178,87,128	
1282	15,00,264	193,90,392	
1283	16,15,276	210,05,668	5,14,650
1284	15,68,224	225,73,892	5,13,143

Ull

Name of M. W. M.	Fy	Increased revenue during year	Increased revenue per year	Total over years
Shreey Math Ganesh	1281	16321	16321	21222
	82	15327	994	17183
	83	23140	24134	22648
	84	37504	61638	26253

16

In continuation of
my memorandum
on the Irrigation
Negro, I beg to state
that in calculating
the increased revenue
under the Irving-Kirkham
Annuity, I have not
shown the actual
increase, but with
included in it the
savings of the
estimated amount of
(Rs 200000) and
reduction in the old
assessment which it
is stated would have
been necessary to
make, but for the
Annuity. I have
not taken the amount
into account, because

The increase is not
real, & that Genl also
did not take it into
calculations. But
simply made the
following observation
in his order dated
19 July 1875 to 1085.

It seems probable
that but for the amount
it would have been necessary
to make a considerable
reduction in the settlement
of these lands, the former
rates having been abnormally
high with reference to the
quality of irrigation
available. The est. est.
who conducted the settlement
estimated the saving in
reduction at Rs 20000,
& though this has not been
brought into calculation
given above, it is a feature
in the case which must
not be lost sight of.
If this amount

is to be taken into
account, which I
think it should not be,
the figures given by
me for Rs 284 when
the settlement was
introduced will have
to be altered as shown
below, and intimation
of the same given to
the Controller of P. W.
accounts, as the
corrected figures I gave
him yesterday do not
include this
amount of Rs 20000.

	For	Reas
Revenue ^{Surp} _{the year}	37504	57504
De up to the year	61638	81638.

5/4/76

No. 70

REVENUE DEPARTMENT.

OFFICIAL MEMORANDUM.

The undersigned has the honor to transfer the under-mentioned papers, relating to Irrigation accounts, to the Secretary to Government Public Works Department.

No. 1341 - Memo from the Head Assistant Board of Revenue, dated 7th April 1876, on increased Revenue, in Godavari, Coleroon, Palar, and Palas, Irrigation Works.

From

N^o 1342- From Mr Wilson,
on Special duty Irrigation Account,
dated 28. March 1876, on the financial
results of Irrigation under the
Rivona Ancient Scheme.

Further Memo from
the Head Sheristadar Board
of Rivona, dated 5. April 1876,
in connection with increased
Revenue under the Rivona
Ancient.

For St George's & James
8 April 1876 Secretary to Govt.

To The Secretary to Government
& Public Works Department

Norman from Dept.

Q.W. 1896 - p.c.
 No: 2631
 From 20 May 1896
 19268
 The Secy. to the
 Rev. Dept.

20 8:3 April 96.
 10 10:3 April 96.
 2 14 No: 70...
 Transferring
 certain papers
 relating to migration
 accounts.

Recd. 11.5.76 (No 20/876
 Crd. - 22.4.76 (No 11.5/76
 O.L. Chubb: 12.4.76

17/4/76

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No. 1268

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 20 May/76

Read the following:—

- 1. Resolution No. 6-7 A. I. dated January 11th. 1876 of the Government of India
- 2. Letter No. 48. A. I. dated January 25. 1876
do do
- 3. Memo. by Head Sheristadar, Board of Revenue
Official Memo. Revenue Dept. No 70 of the 8th April 1876.

Transferring to the Public Works Department the following papers.

- * Letter No. 1342 of 28th March 1876 from Mr. Wilson
- * Memo. from Head Sheristadar Board of Rev. No. 1 of 1st April 1876
- do — do — of 5th April 1876.

In the former of the two foregoing communications from the Government of India communicating a despatch from the Secretary of State, it was requested that it might be reported whether a financial

addition of six Stations made on 12th June/76

statement of the irrigation works of the Madras Presidency prepared in the forms in use in the North Western Provinces and Punjab and made up to the end of 1874-75 if practicable, or otherwise to the end of 1873-74, could be transmitted so as to reach the Government of India during May 1876 at latest.

In the letter of the 25th January 1876 the Government of India refer to the importance attached to the preparation of a correct statement of the financial results of Irrigation Works in time to admit of its submission to the Secretary of State for presentation to Parliament next session, and after alluding to the way in which the statement should be prepared, it is mentioned that while the Governor General in Council is aware that

The consolidated assessment of land revenue that prevails in the greater portion of the Madras Presidency renders it difficult to make up an immediate account of the results of the smaller irrigation works, it is not understood that there is anything to prevent the submission of returns showing the financial results of the works in the Godavery and Krishna Deltas, and it was then left to this Government to decide on the best way of arranging to meet the wishes of the Secretary of State for the immediate preparation of a correct account.

2. On the receipt of these communications it appeared to Government that the only way of meeting the wishes of the Government of India and of the Secretary of State would be to obtain from the Revenue Board and

from Mr. Wilson, who has been employed for a short time specially on the investigation of the revenue results of the Krishna Delta Works, such information as was immediately available, and that to allow of the preparation of a return within the time decided the requisite investigations should be confined to the few more important works regarding which some progress had already been made, and the circumstances of which were more or less known.

3. The Board of Revenue and Mr Wilson were accordingly informed of the requirements of the Government of India, and the Head Sheristadar

of the Board drew up a Memorandum showing how it was proposed to deduce from the total increase of revenue shown in the accounts ^{the} ~~the~~ increase due to the irrigation works concerned, and this method appearing to be likely to give as accurate an idea of the financial results of the works as could be obtained without special and detailed examination, which would necessarily have occupied a much longer time than was available, the proposed method of calculation was generally approved and has been adopted in estimating the returns from the following works.

Godavari Delta
- Upper Coleroon anicut (Panvery Delta)
- Lower - do - do - (Tanjore & South Arcot)
Srivasthiam anicut (Srivasthiam)
Palar anicut.

As thus prepared the ^{information} statement for the Godavery
aricut shows ~~the total~~
~~increase of revenue, the~~
~~reversed increase due~~
~~to natural cause, and~~
~~the net increase for~~
each year from Fuly
1257 (1847-48) to Fuly
1284 (1874-75), the ^{following} re-
sults ~~being~~ un.

Total, increase - Supes 275,581.94
Increase due to natural causes - 99,68,604
Net increase - 175,89,590.

The Head Sheristadar expresses the opinion that the deduction made is too large, as most of the land in the Godavery Delta ~~was~~ ^{was}

of course this entails the
 disposal of the matter
 in open to public
 but in preference
 which are merely
 rough estimates of
 which are many more
 this afternoon -

yes no2

unfit for dry cultivation,
and as it is impossible
for wet revenue, which
must depend upon water,
to rise in the same pro-
portion in which the dry
revenue has increased. He
thinks therefore that it
would be fair to deduct
from the total increase
of revenue only one half
of the increase assumed
to be due to natural causes,
and in preparing the
statement he has made
only this smaller deduction
so the total net increase
up to 1874-75 inclusive
is there represented to be
Rs 225,73,892 instead of
Rs 175,89,590 as given
in the Memorandum
accompanying the statements.



It appears to His Grace
the Governor in Council
that it is clear that
without water the increase
of wet revenue in the
Delta due to natural
causes would have been
insignificant, and that
similarly the increase of
dry revenue had the
Delta been left unprovided
with irrigation works would
have been very small. It
would seem therefore to
be safe to assume that
the larger net increase
shown in the Statement
will be likely to be
enhanced rather than
diminished when a more
detailed investigation is
made, and that the figures
given in the Statement
rather than those of the
Memorandum should
be

Memorandum No. 1

be incorporated in the
financial returns.

4. In preparing the
Statements for the Upper
Coleroon Ancient, the Lower
Coleroon Ancient, the
Shriviguntam and Palas
Ancients, no deduction has
been made for increase
of revenue due to natural
causes, the requisite data
not being available.

The figures given in the
Statements of the first
two and last of these
works which accompanied
the Sheristadar's Memo
of the 1st April will be
incorporated in the
accounts.

5. With regard to
the Statement for the
Shriviguntam Ancient
it is explained in the
Sheristadar's later Memorandum
that

no deduction has been made for increase of revenue due to natural causes, the requisite data not being available. The figures given in the Statements of the first two and last of these works which accompanied the Sheristadar's Memo of the 1st April will be incorporated in the accounts.

that the increase of revenue shown for this work does not take into account the amount, estimated at Rs 20,000, by which the apportionment of the lands formerly irrigated would have been reduced had the Ancient not been built. The Sheristadar while thinking that this amount should not be included in the statement of increase of revenue, points out that it must not be lost sight of that as only by bringing it directly to account can this item be considered in connection with the results of expenditure on the Ancient, all that has to be decided is whether this sum should be

Revised draft submitted for approval with ref. to the Govt. of Bombay. Revenue Secy.

the Government concurring in this recommendation direct that the following permanent NB be exhibited on all financial returns of the Shrivignatun Ancient project

"The Revenue Settlement Officers report that in revising the apportionment of the lands under this Ancient, which were formerly irrigated, it would have been necessary to fix the apportionment at Rs 20,000 less than the amount which has been

Fair Copy of para 5. for the Press

Para 5. With regard to the Statement for the Shrivignatun Ancient it is explained in the Sheristadar's later Memorandum that the increase of revenue shown for this work does not take into account the amount, estimated at Rs 20,000, by which the apportionment of the land formerly irrigated would have been reduced had the Ancient not been built. The Sheristadar while thinking that this amount should not be included in the Statement of increase of revenue, points out that it must not be lost sight of, and the Govt. concurring in this recommendation direct that the following permanent NB be exhibited on all financial returns

* dated 5th April

R. H. 15.

returns of the Strivingtun
Ancient project.

The Revenue Settlement Officers
"report that in revising the apportionment of the lands under this Ancient
"which were formerly irrigated, it
"would have been necessary to fix
"the apportionment at Rs 20,000 less
"than the amount which has
"been imposed, had not the supply
"of water by the construction of
"the Ancient been so far improved
"as to render such reduction
"unnecessary. This effect of
"the Ancient has not been
"taken credit for in the returns
"of financial results."

This possible loss of Rs 20,000
is the advantage of the demand
under the Survey Settlement.
Cannot be brought to acc't
as a direct asset. It
may be considered but
cannot I think be passed
into the acc't. I think this
the whole here should be lost
with reference to this in the sense

"imposed, had not the supply
"of water by the construction
"of the Ancient been so far
"improved as to render such
"reduction unnecessary. This
"effect of the Ancient has not
"been taken credit for in
"the returns of financial
"results."

W. H. L. 10/5

be treated as an asset
or not. The estimate of
reduction of apportionment
obviated by the construction
of the Ancient has been
made by the Revenue
Settlement Officers who
possessed an intimate
acquaintance with the
circumstances of the
lands concerned, and
no question has been
raised by any Revenue
authority as to the just-
ness of the conclusion
that the old rates of
apportionment could not
have been maintained
without the improvement
of the supply of water
or as to the propriety
of the extent of the
reduction stated to be
 requisite

and the difficulties
rendering an ^{absolutely} accurate
determination of the
results of the Ancient
and Canals impossible,
and showing the basis
upon which his
estimates of increase
of revenue have
been framed. Mr.
Wilson has not
only furnished
the most accurate
statement of increase
of revenue which
his former knowledge of

the Delta and its circum-
stances as well as his recent
special investigations have
enabled him to prepare, but
he has exhibited the capital
outlay, interest charges and
Financial results. These
latter entries, while valu-
able for the more ready
comprehension of results in
reading Mr. Wilson's remarks,
it is the duty of the Examiners
of Accounts to determine.
The revenue information to
be incorporated in the finan-
cial accounts will be found
in Mr. Wilson's Statement A
of the 28th March 1876, in
which it is shown that for
and up to the year 1874-75
the increased revenue amount-
ed to Rs 8,90,753 and
Rupees

rupees 9,3,02,598 respectively.

The Revenue authorities are entirely agreed as to the impracticability of deducing from any existing accounts the returns from irrigation works in the Presidency under the two heads of district income by water rates, and increased land revenue due to irrigation. An arbitrary division of the assessment so as to effect a determination of revenue under these heads might be made, but the inevitable result would apparently be to exhibit results much less reliable than those obtained from a comparison of the assessment, as it is made, of different periods with such corrections as the Revenue information on record renders feasible.

11/11/24

To The Rev. Secy of
Exam^r P.W. of
Ch: Engrs for Engrs
24-6-24
To Dist. Engrs Council

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Date
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G. O. 20th May 1876, No. 1268

Nos. 302-303

Capital and Revenue
 Accounts of Emigration
 Norfolk
 Passing
 orders on papers re
 lating to the prepara
 tion of —

26/11/76
 26/11/76