Public Works (1898) Department.

G.O., No. 698 / 2360 J.F.

DATED 12th Sept 98

[Despatch Abstract.]

Revenue & Expenditure

Govt of India review of the
— Year under the head "Irrigation Works"
in the Accounts of that Govt. for 1896-97 Communicated to
the C. G. for Irrigation.

[P. W. 21. 1,000—23-6-98.]

Indexed. 10/98

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Works

Public (1898) Department.

CURRENT No. 7212

From The Govt. of India

Order No. 6981 dated 12.9.98

Communicated to the Chief Engr for Irrigation for information

No. 405 C.W.I

Dated 18th August 1898.

Received } 30th —— 98 ——.
Registered }

Enclosures

Spare copies 12

To The Chief Engr for I. 13/9/98

3/5/95

SUBJECT.

Review of the Revenue & Expenditure recorded under the head "Irrigation Works" in the Accounts of the Govt. of India for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.
	1092	W	12.11.97

FURTHER PAPERS.

G O.	No.	Department.	Date.

No. 400 C. W. I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.
Irrigation.

Simla, the 18th August 1898.

Review of the Revenue and Expenditure recorded under the head "Irrigation Works" in the Accounts of the Government of India for 1896-97.

READ—

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure of Irrigation Works in India for 1896-97.

OBSERVATIONS.—The Irrigation Works in India are divided into two main classes, Major Works and Minor Works. Major Works are subdivided into—

(*a*) Productive Works, the Capital of which is provided from borrowed money.

(*b*) Protective Works, designed as a protection against famine, the Capital of which is provided from the Famine Fund.

Capital and Revenue Accounts are kept for all Major Works.

Minor Works are constructed from funds provided out of the General Revenues of India and are subdivided into—

(*a*) Works for which both Capital and Revenue Accounts are kept.

(*b*) Works for which only Revenue Accounts are kept.

(*c*) Works for which neither Capital nor Revenue Accounts are kept.

PRODUCTIVE WORKS.

2. There are altogether 41 projects, which were sanctioned as Productive Works, but the construction of eleven of them (the Orissa, Sone and Midnapur irrigation projects and the Hijili Tidal Canal, in Bengal, and the seven irrigation works in the Deccan and Gujarat) was undertaken prior to the

introduction of the rules now in force laying down the conditions which must be fulfilled before a work can be classed as Productive, and, as they are not expected to repay the accumulated interest charges on the Capital invested in them the current expenditure against their Capital Account is provided out of the General Revenues. In addition to these eleven works there are two projects in Madras, the Karnul Canal which was purchased from the Madras Irrigation and Canal Company in 1882 and the Barur Tank, which have both proved financial failures, and their current expenditure is accordingly no longer met from borrowed money. There remain 28 projects which either are actually remunerative, or are likely eventually to become so. Of these only 21 are actually in operation, the remaining seven being under construction. The financial results obtained during and up to the end of the year from works in operation may, therefore, be stated as follows for the Productive Works :—

Productive works.	Number of works.	Capital outlay to end of 1896-97.	Net revenue in 1896-97.	Return on Capital Outlay.	Accumulated net revenue up to end of 1896-97.	Accumulated interest charges on Capital Outlay to end of 1896-97.	Surplus Revenue up to end of 1896-97.
		Rx.	Rx.	Per cent.	Rx.	Rx.	Rx.
Works sanctioned as productive but *not* productive according to definition now in force.	13	9,723,675	74,541	0·77	153,412	7,608,208	—7,454,796
Works which are actually productive according to definition now in force.	21	21,099,935	1,909,756	9·05	29,238,181	16,937,114	12,301,067
TOTAL ...	34	30,823,610	1,984,297	6·44	29,391,593	24,545,322	4,846,271

It will be observed from these figures that the total loss on those Major Works, which according to the rules now in force would no longer be classed as Productive, amounts altogether to nearly 7½ crores of rupees.

Against this loss it is only fair to place the great benefits the country has derived from these works, since their construction, in years of scarcity. The value of the crops raised by means of the irrigation effected during 1896-97 amounted to over 3½ crores in that one year alone, and it cannot be doubted that in many of the districts served large expenditure would, but for these works, have been incurred on famine relief, considerable remissions of land revenue would have been necessary, and the area of distress would have been enlarged.

The results attained by the 21 works which are considered to be remunerative according to the rules in force must be regarded as very satisfactory. They have as a whole paid a return during the year under review of over 9 per cent. on the Capital, direct and indirect, invested in them, while their total contribution to the Revenues of India have amounted to the large sum of 12¼ crores of rupees. Two of these 21 projects have only recently been brought into operation and are still incomplete. If they be excluded from the list, the 19 works which are in full operation returned a dividend of very nearly 10 per cent. on the Capital invested in them.

3. The area irrigated by the Productive Works during the year, including the area in the native states in the Punjab, amounted altogether to 10,305,380 acres or 16,102 square miles. Of this area, 1,861 square miles pertain to the old irrigation works in Madras and Bombay. Although these "old irrigation works" have for the most part been taken over by Government and remodelled or improved, credit cannot be taken for the area that was irrigated by them before the expenditure of Government money on them. The net area of irrigation which is the direct result of the outlay of Government Capital was therefore 14,241 square miles during the year. The gross receipts amounted to Rs. 3·2 per acre and the working expenses to one rupee per acre on this area.

4. The seven large works which have been referred to as being under construction are as follows :—

(i) The Mandalay Canal in Upper Burma. This is an important project designed to irrigate 72,000 acres. The work of construction was begun during the year and is now being pushed on vigorously.

(ii) The Fatehpur Branch of the Lower Ganges Canal in the North Western Provinces. This is an extension of the Ganges Canal from Cawnpore into the Allahabad district and is estimated to irrigate 116,000 acres. Work on its construction was begun in 1894-95, and is now approaching completion.

(iii) The Jhelum Canal in the Punjab. This project, like the Chenab, is designed to bring under cultivation a large tract of country which at present is practically a desert with scarcely any rainfall. The area which the canal is estimated to irrigate is 423,360 acres. The work of construction has not yet begun in earnest, though some of the earthwork was started during the year as famine relief work, an expenditure of Rx. 9,666 being incurred.

(iv to vii) The Jamrao, Dad, Naolakhi and Nasrat Canals in Sind.

Of these four projects the largest and most important is that of the Jamrao Canal which has for its object the supply of perennial irrigation to a comparatively rainless tract of country in Sind. It is estimated to irrigate 260,000 acres.

The other three projects are for remodelling, improving and extending existing canals so as to bring under irrigation an additional area of 277,563 acres.

The total expenditure on these seven works up to the end of 1896-97 amounted to Rx. 429,338.

5. Taken collectively by provinces the Productive Works in operation gave the results shown below during the year:—

Province.	Number of works.	Area irrigated.	Capital outlay to end of 1896-97.	Net revenue in 1896-97.	Percentage of net revenue on capital outlay.
Irrigation.		Acres.	Rx.	Rx.	
Punjab	7	*3,538,430	8,012,843	759,848	9·48
North-Western Provinces	4	2,758,600	7,797,987	610,095	7·82
Madras	9	2,543,108	6,521,675	465,981	7·14
Bengal	3	805,387	6,159,465	48,474	0·79
Sind	4	630,029	981,284	79,044	8·05
Bombay	7	29,826	1,088,862	15,779	1·45
Total Irrigation .	34	10,305,380	30,562,116	1,979,221	6·47
Navigation.					
Hijili Tidal Canal .	1	...	261,494	5,076	1·94

* Includes 456,707 acres irrigated in Native States.

The gross revenue derived from these works amounted to Rx. 3,331,686 as compared with Rx. 2,504,486 in 1895-96 and Rx. 2,560,913 in 1894-95.

PROTECTIVE WORKS.

6. Nine projects have been sanctioned as protective, but one of them, the Gokak Canal—1st section, is now combined with the Gokak Storage Works and classed as a Minor Work. Of the remaining eight projects three are under construction in the Bombay Presidency.

The five projects in operation gave the following results during the year:—

Province.	Number of works.	Area irrigated.	Capital outlay to end of 1896-97.	Net revenue in 1896-97.	Percentage of net revenue on capital outlay.
		Acres.	Rx.	Rx.	
Punjab	1	123,087	397,184	25,896	6·52
North-Western Provinces	1	87,306	428,086	—1,400	...
Madras	1	63,327	447,937	1,985	0·44
Bombay	2	50,100	773,810	1,495	0·19
Total .	5	323,820	2,047,017	27,976	1·36

The gross revenue derived from these works amounted to Rx. 60,956 as compared with Rx. 43,658 in 1895-96 and Rx. 47,671 in 1894-95.

7. Taking Productive and Protective works together, or all Major works, the area irrigated during the year amounted to 10,629,200 acres, and the net revenue to Rx. 2,007,197 or 6·15 per cent. on the whole Capital outlay incurred on their construction.

8. The Major Works which paid over 4 per cent. on their Capital outlay were as follows:—

	Percentages paid in.			Capital outlay to end of 1896-97.	Area irrigated during 1896-97.
	1894-95.	1895-96.	1896-97.	Rx.	Acres.
1. Cauvery Delta System . .	45·06	51·19	45·86	185,520	977,123
2. Eastern Jumna Canal . .	22·78	17·21	26·77	381,797	324,700
3. Sidhnai Canal	16·16	22·28	17·37	112,410	149,454
4. Unharwah Project . . .	8·67	9·83	17·14	62,688	85,593
5. Godavari Delta System . .	14·55	15·08	16·41	1,289,735	739,849
6. Begari Canal	16·09	13·13	15·40	168,286	199,843
7. Bari Doab Canal	9·31	10·29	11·89	1,798,241	731,942
8. Western Jumna Canal . .	5·39	3·28	11·29	1,576,005	677,336
9. Kistna Delta System . .	12·74	12·36	10·50	1,278,425	482,633
10. Ganges Canal	7·39	4·68	9·55	2,985,081	1,083,234
11. Sirhind Canal	1·53	2·90	8·59	2,411,826	943,789
12. Penner Anicut	7·35	7·34	6·87	189,666	68,153
13. Chenab Canal	0·96	4·40	6·75	2,043,114	520,279
14. Swat River Canal (Protective) .	5·07	3·90	6·52	397,184	123,087
15. Eastern Nara Works . . .	4·41	4·28	6·21	623,052	236,807
16. Agra Canal	3·96	2·79	6·02	953,454	308,004
17. Lower Sohag and Para Canal .	4·47	9·62	4·89	71,247	58,923
18. Lower Ganges Canal . . .	2·67	1·12	4·74	3,477,655	1,042,662

Fourteen of the large irrigation systems have paid off the accumulated interest on their Capital outlay, and seven more are expected to do so in the course of a few more years.

MINOR WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

9. These works are for the most part irrigation projects, the only navigation works being the Calcutta and Eastern Canals and the Orissa Coast Canal in Bengal and the Buckingham Canal and some other small canals in Madras. The total Capital outlay on these Navigation works up to the end of the year was Rx. 1,970,556 and the net revenue during the year Rx. 21,352 equivalent to a return of 1·08 per cent.

On the irrigation works the capital outlay up to the end of 1896-97 amounted to Rx. 3,364,765, and the net revenue during the year gave a return on this outlay of 9·05 per cent. as compared with 8·14 per cent. in the previous year.

The greater part of the revenue for which credit is taken for Minor Irrigation works of all classes is indirect, being the enhancement of land revenue attributable to the works, and is included in the Finance Accounts under the head of Land Revenue.

Taken collectively by provinces these works gave the following results :—

Province.	Number of works.	Area irrigated.	Capital outlay to end of 1896-97.	Net revenue in 1896-97.	Percentage of net return on capital outlay.
Irrigation.		Acres.	Rx.	Rx.	
Sind	7	805,703	372,527	77,580	20·83
Punjab	4	648,880	182,730	26,624	14·57
Madras	22	523,424	828,448	66,788	8·06
North-Western Provinces	4	177,978	268,419	15,083	5·62
Bombay	28	39,284	743,308	2,571	0·35
Rajputana	3	36,653	245,228	8,477	3·45
Bengal	1	4,080	69,675	—1,100	...
Baluchistan	2	3,355	161,278	1,374	0·85
Upper Burma	4	...	156,534	16,143	10·31
Lower Burma	2	...	336,618	91,113	27·06
Total Irrigation	77	2,239,357	3,364,765	304,653	9·05
Navigation.					
Madras	4	...	925,194	598	0·06
Bengal	2	...	1,045.362	20,754	1·98
Total Navigation	6	...	1,970,556	21,352	1·08

The gross revenue derived from these works amounted to Rx. 735,116 as compared with Rx. 663,968 in 1895-96 and Rx. 675,812 in 1894-95.

MINOR WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

10. The results obtained from these works during the year were as follows :—

Area irrigated	1,474,905 acres
	Rx.
Gross receipts	338,509
Expenditure	125,244
Net revenue	213,265

As the expenditure includes the cost of extensions and improvements which in the case of works for which Capital Accounts are kept would be charged against Capital, the amount shewn as net revenue may be more accurately described as the excess of revenue over capital expenditure *plus* working expenses, and represents therefore the actual profit derived from this class of works.

11. There is a third class of Minor Works, *viz.*, those for which neither Capital nor Revenue Accounts are kept, the value of which cannot be so accurately stated as in the case of the other two classes. They are most largely represented in Madras where they irrigated 2,849,185 acres out of a total all over India of 2,992,269 acres. The gross revenue dependent on these works in that province is estimated at Rx. 704,300 in 1896-97 and the total expenditure at Rx. 187,342.

The value of the Madras works is shewn from the fact that they irrigated an area approximately equal to that irrigated by all other kinds of irrigation works in this Presidency, productive, protective, and minor works for which Revenue Accounts are kept, taken all together.

12. In paragraph 2 of this review a table is given which shows the surplus revenue derived from the Productive Works up to the end of the year, after deducting interest at 4 per cent. on the total direct Capital outlay. For purposes of account, interest on the full direct Capital outlay is charged against each work, but interest is not actually payable on the whole of this capital. Some of the earlier Capital outlay on the older works was met from ordinary revenue before the policy of constructing productive works from borrowed money was introduced, while later charges against the Capital Account of works which have not fulfilled the conditions of a productive work have also been met from revenue. The results of the irrigation works of India to the end of 1896-97 as affecting the general tax-payer may therefore be thus exhibited :—

	During 1896-97.	To end of 1896-97.
MAJOR WORKS.	Rx.	Rx.
PRODUCTIVE—		
Total direct Capital outlay from borrowed money	740,448	23,721,318
Interest on borrowed capital	934,044	15,520,405
Direct Capital outlay charged against revenue	8,540	6,029,718
Indirect charges	87,823	2,718,818
Working expenses	845,377	17,199,620
Total charges on tax-payer	1,875,784	41,468,561
Total revenue	*2,884,110	47,808,379
Surplus revenue	1,008,326	6,339,818
PROTECTIVE—		
Direct Capital outlay (charged against revenue)	46,830	2,146,104
Indirect charges	3,755	134,988
Working expenses	25,868	268,430
Total charges on tax-payer	76,453	2,549,522
Total revenue	*55,724	398,611
Loss	20,729	2,150,911
Total surplus revenue, Major Works	987,597	4,188,907
MINOR WORKS.		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.		
Direct Capital outlay (charged against revenue)	189,989	5,007,773
Indirect charges	16,388	531,177
Working expenses	195,753	5,546,674
Total charges on tax-payer	402,130	11,085,624
Total revenue	*531,030	12,870,390
Surplus revenue	128,900	1,784,766
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.		
Total expenditure	125,244	2,575,107
Total revenue	*338,509	6,605,893
Surplus revenue	213,265	4,030,786
Total surplus revenue, Minor Works	342,165	5,815,552
Total surplus revenue, Major and Minor Works	1,329,762	10,004,459

*These figures represent the gross revenue due to the expenditure of Government capital less collection charges.

The results shewn above do not take into account those due to Minor Works for which neither Capital nor Revenue Accounts are kept to which reference has already been made, for although a large amount of land revenue depends on the efficient maintenance of these works it is impossible to say how much of it is directly due to the expenditure incurred on them by Government.

13. The total area irrigated by all classes of Irrigation Works in India in 1896-97 was 17 million acres and the value of the crops raised on this area is estimated at 46 crores of rupees.

ORDER.—Ordered, that the forgoing, with a copy of the note by the Accountant General, Public Works Department, be forwarded to the Local Governments and Administrations in the Public Works Department, noted on the margin, for information.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, the Punjab and Burma.
The Chief Commissioners of the Central Provinces, Assam and Coorg.
The Resident at Hyderabad.
The Agents to the Governor General for Central India, Rajputana, and Baluchistan.
The Accountant General, Public Works Department.

Ordered also, that a copy of the Review and note be forwarded to the Revenue and Agricultural and Finance Departments, and that the papers be published in the Supplement to the *Gazette of India*.

Ordered further, that a copy of the Review and note be forwarded to Her Majesty's Secretary of State for India for information.

T. Hopkins

Joint Secretary to the Govt. of India.

Documents accompanying.

Note by the Accountant General, Public Works Department, dated 21st March 1898. } will follow.

To. The Secy to the Govt of Madras. Public Works Deptt.

G. C. Press, Simla.—No. 800 P. W. D.—20-8-98—500.

Note by A. R. Becher, Esq., Accountant-General, Public Works Department, upon the accounts of Revenue and Expenditure of Irrigation Works in India for 1896-97.

The figures in the accounts attached to this note are those of the Finance and Revenue accounts of the Government of India, but certain additional figures taken from the Administrative accounts of the Public Works Department, Irrigation Branch, the Revenue Reports of Irrigation Works and the Annual Statement of the Financial Results of Irrigation Operations in India are also dealt with in various portions of the note.

2. The irrigation works in India are divided into two main classes, *viz.*, Major Works and Minor Works.

Major Works are sub-divided into—

(*a*) Productive Works, the Capital of which has been provided from borrowed money; and

(*b*) Protective Works, the Capital of which has been provided out of the general revenues of India.

Minor Works are for the purpose of this note sub-divided into—

(*a*) Works for which Capital and Revenue accounts are kept; and

(*b*) Works for which Capital accounts are not kept.

3. Capital and Revenue accounts are kept for all Major Irrigation Works. There are 51 projects classed as Major Works, of which one, *viz.*, the Hijili Tidal Canal in Bengal, is a purely navigation canal.

Of these, 42 were sanctioned as works expected to be remunerative, *i.e.*, estimated to pay the cost of up-keep as well as interest on Capital outlay. Some of these works having failed to realise these expectations the current outlay is being met from Revenue as explained in paragraph 18. The rest of these works are being constructed from funds provided from sources outside the general revenues. The remaining nine projects * were sanctioned as works of protection against famine, and the cost of their construction has been, or is being, paid for out of annual grants made from general revenues under the head of "Famine Insurance."

* *North-Western Provinces and Oudh.*
1. Betwa Canal.
Punjab.
2. Swat River Canal.
Madras.
3. Rushikulya Project.
Bombay, Deccan and Gujarat.
4. Nira Canal.
5. Mhaswad Tank.
6. Chankapur Tank.
7. Maladevi Tank.
8. Shetphal Tank.
9. † Gokak Canal, 1st section.

† Now classed as a Minor work and combined with the Gokak Storage Works.

4. The works classed as Minor Irrigation Works are numerous. Capital and Revenue accounts are kept for 84 separate projects of this class; for the others only one account of receipts and charges for each work or group of works is kept. Of the 84 projects for which Capital and Revenue accounts are kept, 6 are purely navigation canals, of which 2 are in Bengal and 4 in Madras.

5. The general financial results of all works for which Capital and Revenue accounts are kept are as follows:—

	Major Works. Rx.	Minor Works. Rx.	TOTAL. Rx.
Capital Outlay.			
During 1896-97 . . .	831,509	196,930	1,028,439
To end of 1896-97 . . .	33,352,211	5,308,360	38,660,571
Revenue Account, 1896-97.			
Gross Revenue . . .	2,976,795	585,180	3,561,975
Maintenance and Working . .	964,522	259,175	1,223,697
Net Revenue	2,012,273	326,005	2,338,278
Interest	1,253,542	...	...
Net profit after paying interest on Capital	758,731	...	...
Percentage of net Revenue of the year on the Capital outlay to end of the year . .	6·03	6·14	6·04
Against in 1895-96 .	3·88	5·49	4·09
" 1894-95 .	4·08	5·65	4·29

6. The net revenue derived from Major Works exceeded that of the previous year by Rx. 750,903. The receipts of the year were exceptionally large owing to great drought. The net profit to the State after paying interest on capital amounted to Rx. 758,731 against Rx. 38,972 in 1895-96.

7. The projects noted in the margin were not in operation during 1896-97. When these projects are completed and the irrigation from them and the Chenab Canal and other projects is fully developed, the net profit from Major Works will be considerably increased, even though the works in Bengal and the Deccan and the Kurnool Canal and Barur tank in Madras show no prospects of ever paying the interest on the Capital invested in them.

Fatehpur Branch of the Lower Ganges Canal.
Mandalay Canal.
Jamrao Canal.
Dad Canal.

8. The net revenue from Minor Works was better than that of the previous year by Rx. 53,774. The important variations in the revenue from this class of works are explained in paragraphs 34 to 36 below.

9. The receipts and charges of the year 1896-97 on Revenue account, exclusive of the figures relating to Minor Works for which only one general account is kept, are detailed in the following statement by funds and provinces :—

1896-97.

	Imperial.					Provincial.					Local.			Total.				
	Gross Revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.	Gross revenue.	Maintenance and working.	Net revenue.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.
MAJOR WORKS.																		
Productive.																		
Irrigation.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Upper Burma .	...	...	...	116	—116	...	...	...	...	...	...	...	...	...	...	...	116	—116
Bengal . . .	...	...	...	436	—436	181,126	132,652	48,474	239,232	—190,758	...	...	...	181,126	132,652	48,474	239,668	—191,194
N.-W. P. and Oudh .	117,498	...	117,498	—9,342	126,840	746,811	254,214	492,597	303,493	189,104	...	...	...	864,309	254,214	610,095	294,151	315,944
Punjab . . .	1,061,979	302,131	759,848	301,271	458,577	...	...	...	...	...	...	...	...	1,061,979	302,131	759,848	301,271	458,577
Madras . . .	659,061	192,919	466,142	242,745	223,397	...	161	—161	...	—161	...	...	...	659,061	193,080	465,981	242,745	223,236
Bombay . . .	144,800	49,977	94,823	87,040	7,783	...	...	...	...	...	...	...	...	144,800	49,977	94,823	87,040	7,783
Stores unappropriated .	...	...	...	4	—4	...	...	...	...	...	...	...	...	...	...	...	4	—4
Total .	1,983,338	545,027	1,438,311	622,270	816,041	927,937	387,027	540,910	542,725	—1,815	...	...	...	2,911,275	932,054	1,979,221	1,164,995	814,226
Navigation.																		
Bengal . . .	...	...	...	2,951	—2,951	9,095	4,019	5,076	7,182	—2,106	...	...	...	9,095	4,019	5,076	10,133	—5,057
Total Productive .	1,983,338	545,027	1,438,311	625,221	813,090	937,032	391,046	545,986	549,907	—3,921	...	...	...	2,920,370	936,073	1,984,297	1,175,128	809,169
Protective.																		
Irrigation.																		
N.-W. P. and Oudh .	8,332	9,732	—1,400	16,169	—17,569	...	...	...	...	...	...	...	...	8,332	9,732	—1,400	16,169	—17,569
Punjab . . .	32,466	6,570	25,896	14,926	10,970	...	...	...	...	...	...	...	...	32,466	6,570	25,896	14,926	10,970
Madras . . .	6,377	4,392	1,985	16,037	—14,052	...	...	...	...	...	...	...	...	6,377	4,392	1,985	16,037	—14,052
Bombay . . .	9,250	7,755	1,495	31,286	—29,791	...	...	...	...	...	...	...	...	9,250	7,755	1,495	31,286	—29,791
Total Protective .	56,425	28,449	27,976	78,418	—50,442	...	...	...	...	...	...	...	...	56,425	28,449	27,976	78,418	—50,442
Total Major Works	2,039,763	573,476	1,466,287	703,639	762,648	937,032	391,046	545,986	549,907	—3,921	...	...	...	2,976,795	964,522	2,012,273	1,253,546	758,727
MINOR WORKS.																		
Irrigation.																		
Rajputana . .	13,328	4,851	8,477	...	8,477	...	...	...	...	...	...	...	...	13,328	4,851	8,477	...	8,477
Baluchistan . .	2,913	1,539	1,374	...	1,374	...	...	...	...	...	...	...	...	2,913	1,539	1,374	...	1,374
Upper Burma . .	20,227	4,084	16,143	...	16,143	...	...	...	...	...	...	...	...	20,227	4,084	16,143	...	16,143
Lower Burma . .	...	...	...	...	...	110,077	18,964	91,113	...	91,113	...	...	...	110,077	18,964	91,113	...	91,113
Bengal . . .	...	...	...	...	...	93	1,193	—1,100	...	—1,100	...	...	...	93	1,193	1,100	...	—1,100
N.-W. P. and Oudh .	...	...	...	...	...	32,855	17,772	15,083	...	15,083	...	...	...	32,855	17,772	15,083	...	15,083
Punjab . . .	114,087	87,463	26,624	...	26,624	...	...	...	...	...	...	...	...	114,087	87,463	26,624	...	26,624
Madras . . .	...	...	...	...	...	95,288	28,500	66,788	...	66,788	...	...	...	95,288	28,500	66,788	...	66,788
Bombay . . .	129,891	51,269	78,622	...	78,622	2,244	715	1,529	...	1,529	...	...	...	132,135	51,984	80,151		80,151
Total .	280,446	149,206	131,240	...	131,240	240,557	67,144	173,413	...	173,413	..	...	...	521,003	216,350	304,653	...	304,653
Navigation.																		
Bengal . . .	...	...	...	...	...	52,608	31,854	20,754	...	20,754	...	...	...	52,608	31,854	20,754	...	20,754
Madras . . .	...	...	...	...	...	11,569	10,971	598	...	598	...	...	...	11,569	10,971	598	...	598
Total .	...	...	...	...	...	64,177	42,825	21,352	...	21,352	...	...	...	64,177	42,825	21,352	...	21,352
Total Minor Works	280,446	149,206	131,240	...	131,240	304,734	109,969	194,765	...	194,765	...	...	...	585,180	259,175	326,005	...	326,005
GRAND TOTAL .	2,320,209	722,682	1,597,527	703,639	893,888	1,241,766	501,015	740,751	549,907	190,844	...	...	...	3,561,975	1,223,697	2,338,278	1,253,546	1,084,732

10. The foregoing table shows that after paying interest on borrowed money expended in the construction of works classed as Productive Public Works, the largest amount of net profits was obtained from irrigation projects in the Punjab. The North-Western Provinces, Madras and Bombay follow in the order named. In the North-Western Provinces and Oudh and the Punjab there was a great demand for canal water owing to drought. In Bengal the loss was, as explained in the previous years' reports, due to the permanent settlement which renders enhancement of land revenue impracticable.

Major Works.

11. The following statement shows in detail the financial results of individual Major Irrigation Works during and to the end of 1896-97 :—

Number of work.	Major Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.						Revenue Account to end of 1896-97.				
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.	Percentage of net revenue on the Capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.
	Productive.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.	Rx.	Rx.	Rx.	Rx.
1	UPPER BURMA.														
	Mandalay Canal	5,786	181	5,967	...	...	...	116	—116	...	...	...	...	116	—116
4	BENGAL.														
	Irrigation.														
	Orissa Project	2,565,610	58,093	2,623,703	47,295	49,575	—2,280	102,594	—104,874	...	614,660	954,604	—339,944	2,173,950	—2,513,894
	Midnapore Canal	827,572	18,453	846,025	27,867	22,331	4,536	33,091	—28,555	·54	563,463	528,532	34,931	806,193	—771,262
	Sone Project	2,598,097	91,640	2,689,737	105,964	59,746	46,218	103,983	—57,765	1·71	1,506,927	1,229,205	277,722	2,177,220	—1,899,498
		5,991,279	168,186	6,159,465	181,126	132,652	48,474	239,668	—191,194	·79	2,685,050	2,712,341	—27,291	5,157,363	—5,184,654
	Navigation.														
	Hijili Tidal Canal	255,143	6,351	261,494	9,095	4,019	5,076	10,133	—5,057	1·94	125,558	106,311	19,247	203,745	—184,498
	Total Bengal	6,246,422	174,537	6,420,959	190,221	136,671	53,550	249,801	—196,251	·83	2,810,608	2,818,652	—8,044	5,361,108	—5,369,152
5	N.-W. PROVINCES AND OUDH.														
	Irrigation.														
	Ganges Canal	2,810,630	174,451	2,985,081	393,141	107,837	285,304	112,014	173,290	9·55	7,694,636	3,292,610	4,402,026	3,947,983	454,043
	Lower Ganges Canal	3,239,472	238,183	3,477,655	254,081	88,912	165,169	129,069	36,100	4·74	3,950,140	1,769,498	2,180,642	2,550,826	—370,184
	Agra Canal	885,440	68,014	953,454	80,890	23,485	57,405	35,293	22,112	6·02	1,074,101	515,188	558,913	794,547	—235,634
	Eastern Jumna Canal	359,177	22,620	381,797	136,197	33,980	102,217	14,229	87,988	26·77	3,334,007	1,036,765	2,297,242	478,660	1,818,582
	Fatehpur Branch of the Lower Ganges Canal	130,336	8,363	138,749	...	...	...	3,546	—3,546	...	...	...	...	4,821	—4,821
	Total N.-W. P. & Oudh	7,425,105	511,631	7,936,736	864,309	254,214	610,095	294,151	315,944	7·68	16,052,884	6,614,061	9,438,823	7,776,837	1,661,986
8	PUNJAB.														
	Irrigation.														
	Western Jumna Canal	1,501,945	74,060	1,576,005	262,283	84,308	177,975	59,192	118,783	11·29	6,395,168	2,064,776	4,330,392	1,138,652	3,191,740
	" Sirsa Branch				286,041	72,184	213,857	68,904	144,953	11·89	4,729,630	1,875,532	2,854,098	2,109,329	744,769
	Bari Doab Canal	1,733,949	64,292	1,798,241	279,349	72,286	207,063	91,576	115,487	8·59	1,600,570	667,960	932,610	1,655,511	—722,901
	Sirhind "	2,293,756	118,070	2,411,826	9,631	6,145	3,486	2,742	744	4·89	93,710	66,189	27,521	30,362	—2,841
	Lower Sohag and Para Canal	68,499	2,748	71,247	190,839	52,895	137,944	74,333	63,611	6·75	462,069	246,260	215,809	372,913	—157,104
	Chenab Canal	1,995,172	47,942	2,043,114	33,836	14,313	19,523	4,292	15,231	17·37	250,805	90,233	160,572	41,020	119,552
	Sidhnai "	108,807	3,603	112,410	...	...	...	232	—232	...	...	...	...	472	—472
	Jhelum "	10,565	225	10,790											
	Total Punjab	7,712,693	310,940	8,023,633	1,061,979	302,131	759,848	301,271	458,577	9·47	13,531,952	5,010,950	8,521,002	5,348,259	3,172,743

Number of works.	Major Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.						Revenue Account to end of 1896-97.				
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.	Percentage of net revenue on the Capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.	Net profit.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
9	MADRAS.														
	Irrigation.														
	Godavari Delta System	1,099,698	190,037	1,289,735	280,440	68,756	211,684	43,858	167,826	16·41	6,584,919	1,972,051	4,612,868	1,303,610	3,309,258
	Kistna ,, ,,	1,196,170	82,255	1,278,425	218,504	84,290	134,214	46,677	87,537	10·50	3,932,627	1,275,477	2,657,150	912,902	1,744,248
	Penner Anicut ,,	164,747	24,919	189,666	15,517	2,495	13,022	6,576	6,446	6·87	346,559	60,652	285,907	182,649	103,258
	Cauvery Delta ,,	172,991	12,529	185,520	95,308	10,230	85,078	6,834	78,244	45·86	2,566,205	187,702	2,378,503	187,054	2,191,449
	Srivaikuntam Anicut System	136,251	10,097	146,348	10,831	7,605	3,226	5,449	—2,223	2·20	202,462	69,802	132,660	130,140	2,520
	Sangam Anicut System	313,255	69,557	382,812	19,642	5,234	14,408	12,495	1,913	3·76	147,088	55,606	91,482	152,295	—60,813
	Kurnool Canal	2,171,114	235	2,171,349	14,310	9,636	4,674	86,820	—82,146	·22	153,641	225,912	—72,271	1,256,563	—1,328,834
	Barur Tank	40,218	2,287	42,505	954	416	538	1,606	—1,068	1·26	5,937	3,953	1,984	17,542	—15,558
	Periyar Project	813,002	22,313	835,315	3,555	4,418	—863	32,430	—33,293	...	3,555	4,418	—863	160,640	—161,503
	Total Madras	6,107,446	414,229	6,521,675	659,061	193,080	(a)465,981	242,745	223,236	7·14	13,942,993	3,855,573	10,087,420	4,303,395	5,784,025
	BOMBAY.														
8	Sind.														
	Irrigation.														
	Desert Canal	123,171	4,087	127,258	10,717	7,020	3,697	4,923	—1,226	2·91	264,792	117,139	147,653	90,168	57,485
	Unharwah	61,012	1,676	62,688	17,058	6,314	10,744	2,452	8,292	17·14	82,589	33,300	49,289	19,163	30,126
	Begari Canal	163,422	4,864	168,286	33,509	7,596	25,913	6,520	19,393	15·40	650,146	254,940	395,206	154,053	241,153
	Eastern Nara Works	601,931	21,121	623,052	49,700	11,010	38,690	23,799	14,891	6·21	896,414	367,913	528,501	524,637	3,864
	Jamrao Canal	245,098	8,792	253,890	...	...	...	7,310	—7,310	...	...	...	...	10,420	—10,420
	Dad Canal	19,311	612	19,923	...	...	...	488	—488	...	...	...	...	525	—525
	Naolakhi Canal	7	...	7	...	...	...	...	...	...	...	...	...	...	...
	Nasrat Canal	12	...	12	...	...	...	...	...	...	...	...	...	...	...
	Total Sind	1,213,964	41,152	1,255,116	110,984	31,940	(b)79,044	45,492	33,552	6·30	1,893,941	773,292	1,120,649	798,966	321,683
7	Deccan and Gujarat.														
	Irrigation.														
	Hathmati Canal	49,093	2,691	51,784	1,014	742	272	1,964	—1,692	·52	12,715	17,713	—4,998	47,302	—52,300
	Lower Panjhra River Works	44,392	2,319	46,711	1,793	960	833	1,771	—938	1·78	30,604	15,352	15,252	45,416	—30,164
	Kadva River Works	69,746	3,011	72,757	1,222	2,009	—787	2,782	—3,569	...	17,093	16,670	423	48,567	—48,144
	Lakh Canal	35,244	1,945	37,189	209	1,490	—1,281	1,410	—2,691	...	3,786	15,634	—11,848	39,770	—51,618
	Mutha Canals	636,388	23,505	659,893	23,495	9,507	13,988	25,434	—11,446	2·12	367,842	146,106	221,736	565,055	—343,319
	Ekruk Tank	122,812	11,227	134,039	2,090	1,861	229	4,913	—4,634	·17	32,744	43,124	—10,380	132,264	—142,644
	Krishna Canal	81,854	4,635	86,489	3,993	1,468	2,525	3,274	—749	2·92	68,498	46,940	21,558	94,621	—73,063
	Total Deccan and Gujarat	1,039,529	49,333	1,088,862	33,816	18,037	15,779	41,548	—25,769	1·45	533,282	301,539	231,743	972,995	—741,252
	Total Bombay	2,253,493	90,485	2,343,978	144,800	49,977	94,823	87,040	7,783	4·04	2,427,223	1,074,831	1,352,392	1,771,961	—419,569
42	Total Productive. Irrigation	29,495,802	1,495,652	30,991,454	2,911,275	932,054	1,979,221	1,164,991	814,230	6·38	48,640,102	19,267,756	29,372,346	24,357,931	5,014,415
	Navigation	255,143	6,351	261,494	9,095	4,019	5,076	10,133	—5,057	1·94	125,558	106,311	19,247	203,745	—184,498
	Total	29,750,945	1,502,003	31,252,948	2,920,370	936,073	1,984,297	1,175,124	809,173	6·35	48,765,660	19,374,067	29,391,593	24,561,676	4,829,917

(a) Excludes revenue due to old irrigation, which is as follows:—

	Gross revenue.	Maintenance and working.	Net revenue.
	Rx.	Rx.	Rx.
Godavari Delta System	12,400	850	11,550
Kistna ,, ,,	7,100	490	6,610
Penner Anicut ,,	11,700	3,000	8,700
Cauvery Delta ,,	354,411	37,735	316,676
Srivaikuntam Anicut System	7,900	1,250	6,650
Sangam Anicut System	13,900	2,500	11,400
Barur Tank	200	15	185
	407,611	45,840	361,771

(b) Excludes revenue due to old irrigation, which is as follows:—

Begari Canal	3,361	876	2,485
Eastern Nara Works	344	34	310
	3,705	910	2,795

Number of Works.	Major Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.				Revenue Account to end of 1896-97.			
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net revenue.	Percentage of net revenue on the Capital outlay.	Net revenue.	Interest.	Net profit.	Net profit.
	Protective.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rx.	Rx.	Rx.	Rx.	Rx.
1	N.-W. PROVINCES AND OUDH.											
	Irrigation.											
	Betwa Canal . .	406,415	21,671	428,086	8,332	9,732	—1,400	...	—42,177	215,754	—257,931	
1	PUNJAB.											
	Irrigation.											
	Swat River Canal . .	383,265	13,919	397,184	32,466	6,570	25,896	6·52	142,401	212,335	—69,934	
1	MADRAS.											
	Irrigation.											
	Rushikulya Project . .	411,121	36,816	447,937	(*a*)6,377	4,392	1,985	·44	3,478	98,334	—94,856	
6	DECCAN AND GUJARAT.											
	Irrigation.											
	Gokak Canal, 1st Section .	40,094	1,173	41,267	(*b*)	(*b*)	(*b*)	...	24,110		—23,736	
	Mhaswad Tank . .	198,472	8,778	207,250	1,365	1,467	—102	...	112,765		—114,610	
	Nira Canal . . .	534,034	32,466	566,500	7,885	6,288	1,597	·28	258,333		—260,048	
	Shetphal Tank . .	729	19	748	...	...	...	...	14		—14	
	Chankapur Tank . .	6,873	352	7,225	...	...	...	...	3,916		—3,916	
	Maladevi Tank . .	2,704	212	3,006	...	...	...	...	1,654		—1,654	
	TOTAL BOMBAY .	783,056	43,000	826,056	9,250	7,755	1,495	·18	6,814	400,792	—393,978	
9	TOTAL PROTECTIVE .	1,983,857	115,406	2,099,263	56,425	28,449	27,976	1·33	110,516	927,215	—816,699	
51	GRAND TOTAL .	31,734,802	1,617,409	33,352,211	2,976,795	964,522	2,012,273	6·03	29,502,109	25,488,891	4,013,218	

(*a*) Excludes Rx. 4,631 on account of old irrigation revenue.
(*b*) This is now classed as a minor work and combined with Gokak Storage Works.

12. Taken collectively by provinces the percentages of net revenue on the Capital outlay upon Major Works for the last three years are as follows:—

	1896-97.	1895-96.	1894-95.
1. Punjab	9·33	5·30	4·33
2. North-Western Provinces and Oudh	7·27	3·19	5·22
3. Madras	6·71	6·89	6·75
4. Bombay—Sind	6·30	5·59	6·00
5. Bombay—Deccan and Gujarat	·90	1·43	1·18
6. Bengal	·83	·19	·09
Total	6·03	3·88	4·08

13. Omitting the figures for the Kurnool Canal which, as explained in paragraph 18, is not a remunerative work, the percentages in Madras would be—

	Per cent.
1896-97	9·65
1895-96	10·01
1894-95	9·97

14. The systems which in 1896-97 paid over 4 per cent. are arranged below in the order of the rate paid, and are compared with the results in the two previous years:—

	Rate Paid.		
	1896-97.	1895-96.	1894-95.
1. Cauvery Delta System	45·86	51·19	45·06
2. Eastern Jumna Canal	26·77	17·21	22·78
3. Sidhnai Canal	17·37	22·28	16·16
4. Unharwah Project	17·14	9·83	8·67
5. Godavari Delta System	16·41	15·08	14·55
6. Begari Canal	15·40	13·13	16·09
7. Bari Doab Canal	11·89	10·29	9·31
8. Western Jumna Canal	11·29	3·28	5·39
9. Kistna Delta System	10·50	12·36	12·74
10. Ganges Canal	9·55	4·68	7·39
11. Sirhind Canal	8·59	2·90	1·53
12. Penner Anicut	6·87	7·34	7·35
13. Chenab Canal	6·75	4·40	·96
14. Swat River Canal	6·52	3·90	5·07
15. Eastern Nara Works	6·21	4·28	4·41
16. Agra Canal	6·02	2·79	3·96
17. Lower Sohag and Para Canal	4·89	9·62	4·47
18. Lower Ganges Canal	4·74	1·12	2·67

15. The systems that have, up to the end of 1896-97, paid off the accumulated interest on the Capital expended on them are noted below :—

	Surplus. Rx.
1. Godavari Delta System	3,309,258
2. Western Jumna Canal, including Sirsa Branch	3,191,740
3. Cauvery Delta System	2,191,449
4. Eastern Jumna Canal	1,818,582
5. Kistna Delta System	1,744,248
6. Bari Doab Canal	744,769
7. Ganges Canal	454,043
8. Begari ,,	241,153
9. Sidhnai ,,	119,552
10. Penner Anicut System	103,258
11. Desert Canal	57,485
12. Unharwah	30,126
13. Eastern Nara Works	3,864
14. Srivaikuntam Anicut System	2,520
Assuming that the works are still worth the amount charged in each case to the Capital account, this represents a net profit to the State at the end of 1896-97 on these systems of	14,012,047
The charge to the State on other Major Works is { Productive Works	9,182,130
{ Protective Works	816,699
	9,998,829
And this leaves a net profit to date on all Major Works of	4,013,218

16. The following statement shows the net charge to the State to the end of each year for the last five years on account of further projects, which are expected eventually to pay off the accumulated interest on their Capital cost :—

	Date of Completion.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
		Rx.	Rx.	Rx.	Rx.	Rx.
North-Western Provinces and Oudh.						
Lower Ganges Canal	1878	270,214	280,752	316,845	406,284	370,184
Agra Canal	1874	239,162	251,733	249,235	257,746	235,634
Punjab.						
Sirhind Canal	1887	717,678	762,105	816,591	838,389	722,901
Lower Sohag and Para Canal	1886	22,216	24,384	23,949	3,585	2,841
Chenab Canal	...	152,338	193,920	234,568	220,715	157,104
Madras.						
Sangam Anicut System	1885	65,213	65,075	63,523	62,725	60,813
TOTAL	...	1,466,821	1,577,969	1,704,711	1,789,444	1,549,477

NOTE.—The projects which have not yet been opened for irrigation have been excluded from this statement.

17. The debit against all these projects decreased during 1896-97. The Canal will be practically completed in 1899-1900 and the debit this canal will steadily decrease, as its distributaries are completed.

18. The undermentioned works, the construction of which from borrowed money was undertaken prior to the introduction of the rules now in force laying down the conditions which must be fulfilled before a work can be classed as Productive, are not expected to repay the accumulated interest charges on the Capital invested in them :—

	Capital outlay to end of 1896-97.	Net gain or loss in working each year.				
		1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal—						
Orissa Project	2,623,703	—813	—16,011	—15,097	—5,559	—2,280
Midnapore Canal	846,025	8,445	9,658	6,986	—1,248	4,536
Sone Project	2,689,737	30,133	18,470	12,809	19,088	46,218
Hijili Tidal Canal	261,494	2,030	269	1,110	58	5,076
Bombay, Deccan and Gujarat—						
Hathmati Canal	51,784	—40	368	499	576	272
Lower Panjhra River Works	46,711	660	1,230	987	1,041	833
Kadva River Works	72,757	199	397	—465	41	—787
Lakh Canal	37,189	—199	—226	—1,167	—772	—1,281
Mutha Canals	659,893	13,480	18,071	15,368	19,886	13,988
Ekruk Tank	134,039	—153	—261	1,682	1,096	229
Krishna Canal	86,489	4,164	2,383	4,178	1,852	2,525
TOTAL	7,509,821	57,906	34,348	26,890	36,059	69,329

In addition to the above, the Kurnool Canal in Madras, which was purchased from the Madras Irrigation and Canal Company in 1882, is not likely ever to be a financial success, and the Barur tank also will probably not pay the interest on the Capital outlay. Under the rules contained in Public Works Department Code, Volume II, Chapter V, paragraph 35, clause VIII, the current expenditure on these works is provided out of the general revenues.

19. The sources from which the revenue of the Major Works was derived during 1896-97 are exhibited in the following statement in comparison with those of the four previous years :—

	Irrigation Revenue.												Totals of previous four years.			
	Share of enhanced land revenue due to irrigation works.	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation receipts.	Rents of buildings.	Fines.	Miscellaneous.	Total.	1895-96.	1894-95.	1893-94.	1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	129,771	...	144	...	602	406	135	50,783	1,581	21	6,778	190,221	150,773	152,013	166,500	188,335
North-Western Provinces and Oudh	117,498	682,121	42,818	625	123	15,887	...	5,748	1,444	313	1,905	4,159	872,641	487,311	685,743	701,981	685,771
Punjab	53,125	925,723	76,499	4,252	21	5,076	2,525	16,159	7,350	1,188	1,340	1,187	1,094,445	709,826	596,555	535,091	680,914
Madras	636,112	12,662	...	...	574	1,142	2,573	...	12,351	325	8	—309	665,438	643,683	599,667	589,586	565,424
Bombay	104,592	32,775	...	441	11,353	202	1,110	600	...	69	325	2,583	154,050	142,654	148,435	137,113	147,610
Total for 1896-97 .	911,327	1,783,052	119,317	5,462	12,071	22,909	6,614	22,642	71,928	3,476	3,599	14,398	2,976,795	2,134,247	2,182,413	2,130,271	2,268,054
1895-96 .	859,180	1,064,503	52,284	4,497	11,876	24,390	6,521	25,884	66,294	3,061	2,227	13,530	2,134,247				
1894-95 .	815,910	1,145,084	71,897	4,008	10,708	26,527	6,653	22,764	59,985	3,310	2,086	13,481	2,182,413				
1893-94 .	785,187	1,141,863	61,245	4,243	10,574	23,492	5,851	20,256	59,030	3,302	1,917	13,311	2,130,271				
1892-93 .	760,020	1,298,206	66,975	4,188	11,754	25,043	6,437	20,679	54,347	3,193	2,588	14,624	2,268,054				

20. The gross revenue in 1896-97 was better than that of the previous year by Rx. 842,548. The increase was shared in by every province. In Bengal, the North-Western Provinces and Oudh and the Punjab the increase was chiefly due to the great demand for canal water owing to deficient rainfall, but in the Punjab was assisted by the further development of irrigation from the Chenab and the Western Jumna Canals. In Madras the increase was mainly due to the enhancement of water-rates on the Godavari Delta System. That in Bombay is attributed to a better supply of water in the canals in Sind.

21. The following statement shows, for each Major Work for the five years ending 1896-97, the gross revenue, the irrigated area, and the mileage of canals completed at the end of each year :—

Major Works.	Gross Revenue.					Irrigated area in acres.					Mileage in operation (including distributaries).				
	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.
Bengal.	Rx.	Rx.	Rx.	Rx.	Rx.	Acres.	Acres.	Acres.	Acres.	Acres.	Miles.	Miles.	Miles.	Miles.	Miles.
Orissa Project	49,738	37,537	33,235	41,681	47,295	160,952	103,526	122,561	119,460	185,048	1,221	1,366	1,373	1,372	1,371
Midnapore Canal	28,000	30,477	29,442	26,363	27,867	91,217	85,763	70,116	65,011	65,183	355	355	336	336	337
Hijili Tidal Canal	5,339	5,919	5,853	6,198	9,095	...	...	...	...	...	29	29	29	29	29
Sone Project	105,258	92,567	83,483	76,531	105,964	410,761	366,776	317,134	395,222	555,156	1,575	1,575	1,595	1,596	1,596
Total Bengal	188,335	166,500	152,013	150,773	190,221	662,930	556,065	509,811	579,693	805,387	3,180	3,325	3,333	3,333	3,333
North-Western Provinces and Oudh.															
Ganges Canal	319,385	322,898	326,081	230,756	393,141	722,478	656,757	351,637	759,297	1,083,234	4,159	4,278	4,420	4,510	4,675
Lower Ganges Canal	201,419	202,071	175,575	115,589	254,081	584,009	525,853	231,143	666,880	1,042,662	3,477	3,557	3,574	3,614	3,729
Agra Canal	54,188	48,952	63,725	45,972	80,890	107,054	165,220	139,166	184,502	308,004	759	766	767	816	865
Eastern Jumna Canal	102,442	120,691	114,467	92,408	136,197	227,430	201,664	125,260	222,476	324,700	1,132	1,132	1,139	1,139	1,169
Betwa Canal	8,337	7,369	5,895	2,586	8,332	22,422	18,804	8,041	35,292	87,306	557	567	567	571	571
Total North-Western Provinces and Oudh	685,771	701,981	685,743	487,311	872,641	1,663,393	1,568,298	855,247	1,868,447	2,845,906	10,084	10,300	10,467	10,650	11,009
Punjab.															
Western Jumna Canal, including Sirsa Branch.	115,733	103,592	148,636	130,350	262,283	256,298	330,807	315,437	605,064	677,336	1,290	1,605	1,855	2,097	2,159
Bari Doab Canal	242,840	222,543	228,336	250,340	286,041	567,896	540,057	534,697	617,463	731,942	1,413	1,415	1,435	1,481	1,486
Sirhind Canal	242,966	108,524	95,980	134,725	279,349	412,791	275,897	279,714	653,483	943,789	3,038	3,033	3,035	3,035	3,033
Lower Sohag and Para Canal	8,446	9,721	10,169	13,387	9,631	70,129	71,179	70,977	75,762	58,923	139	139	139	146	146
Chenab Canal	20,850	38,401	60,237	120,049	190,839	157,197	270,405	269,357	369,935	520,279	712	794	885	881	1,571
Sidhnai	21,161	26,718	25,695	36,581	33,836	151,838	151,427	144,397	116,427	149,454	180	180	180	180	180
Swat River Canal	28,918	25,592	27,502	24,394	32,466	104,723	110,819	91,892	81,210	123,087	162	165	165	165	165
Total Punjab	680,914	535,091	596,555	709,826	1,094,445	1,720,872	1,750,591	1,706,471	2,519,344	3,204,810	6,934	7,331	7,694	7,985	8,740
Madras.															
Godavari Delta System	258,454	253,863	262,885	270,605	292,840	697,388	721,740	759,513	633,126	739,849	2,394	2,394			
Kistna " "	196,371	203,009	208,988	229,307	225,604	471,401	512,578								
Penner Anicut System	28,760	28,070	28,352	28,561	27,217	73,051	70,346		68,153	977,123	2,094	2,094	90		
Cauvery Delta "	310,985	323,752	454,199	454,842	449,719	1,012,049	996,055	989,891	987,103	40,147	90	90	293	293	293
Srivaikuntam Anicut System	13,800	18,359	17,895	15,965	18,731	29,111	40,570	38,573	33,962	79,786	293	293	503	503	503
Sangam Anicut System	31,000	31,424	32,503	33,103	33,542	74,987	74,960	76,678	77,347	87,226	503	503	32	32	32
Kurnool Canal	14,828	12,944	11,805	13,973	14,310	30,766	31,424	33,540	32,903	4,440	29	32	109	145	185
Barur Tank	926	1,108	1,187	1,109	1,154	3,584	4,324	4,480	4,229	63,327	82	84			86
Rushikulya Project	...	1,757	4,819	6,410	8,958	4,183	8,195	27,389	35,917	63,751	...	...	...	...	
Periyar Project	...	...	...	...	3,555	...	...	...	...	...					
	855,124	879,286	1,022,133	1,053,875	1,075,630	2,396,520	2,460,192	2,520,599	2,406,090	2,606,435	7,557	7,575	7,600	7,639	7,774
Deduct old Irrigation revenue	289,700	289,700	422,466	410,192	410,192	...	...	...	...	...	...	...	...	...	...
Total Madras	565,424	589,586	599,667	643,683	665,438	...	...	...	...	...	...	...	...	...	...
Bombay.															
Sind — Desert Canal	12,827	4,784	13,284	12,738	10,717	95,156	89,568	103,494	95,332	107,778	192	192	192	192	192
Sind — Unharwah	4,736	5,440	11,388	13,321	17,058	23,277	32,634	57,316	62,960	85,609	67	67	96	96	96
Sind — Begari Canal	36,882	37,946	36,939	32,220	36,870	192,524	207,383	211,430	183,393	199,843	176	176	158	158	158
Sind — Eastern Nara Works	48,037	47,538	45,127	40,205	50,044	243,412	228,903	234,795	190,041	236,807	278	278	278	286	286
	102,482	95,708	106,738	98,484	114,689	554,369	558,488	607,035	531,726	630,037	713	713	724	732	732
Deduct old Irrigation revenue	...	3,705	3,705	3,705	3,705	...	...	...	...	...	...	...	...	...	...
Total Sind	102,482	92,003	103,033	94,779	110,984	...	...	...	...	...	...	...	...	...	...
Deccan and Gujarat — Hathmati Canal	516	970	1,108	1,152	1,014	2,728	3,701	4,199	3,439	3,900	51	51	51	51	51
Deccan and Gujarat — Lower Panjhra River Works.	1,617	1,725	1,655	1,841	1,793	2,617	3,000	2,790	2,862	3,880	45	45	45	45	45
Deccan and Gujarat — Kadva River Works	1,020	1,187	1,188	985	1,222	2,825	3,027	2,767	2,489	3,403	39	39	39	39	39
Deccan and Gujarat — Lakh Canal	96	117	165	282	209	158	343	310	334	1,674	29	26	32	32	32
Deccan and Gujarat — Mutha Canals	22,405	24,792	23,339	27,645	23,495	6,797	8,259	10,082	8,138	6,457	155	155	155	155	155
Deccan and Gujarat — Ekruk Tank	2,551	2,380	2,887	2,642	2,090	3,038	2,889	3,292	2,589	3,960	48	48	48	48	48
Deccan and Gujarat — Krishna Canal	5,735	3,683	5,605	3,060	3,993	3,796	4,742	4,671	3,204	6,564	61	61	64	64	64
Deccan and Gujarat — Nira Canal	8,550	7,753	8,183	8,689	7,885	18,246	24,503	28,370	23,453	42,553	220	228	228	228	228
Deccan and Gujarat — Mhaswad Tank	2,638	2,503	1,272	1,579	1,365	4,997	5,283	4,226	3,481	7,547	95	95	95	94	94
Total Deccan and Gujarat	45,128	45,110	45,402	47,875	43,066	45,202	55,747	60,707	49,989	79,938	743	748	757	756	756
Total Bombay	147,610	137,113	148,435	142,654	154,050	599,571	614,235	667,742	581,715	709,975	1,456	1,461	1,481	1,488	1,488
Grand Total	2,268,054	2,130,271	2,182,413	2,134,247	2,976,795	7,043,286	6,949,381	6,259,870	7,955,289	10,172,513	29,211	29,992	30,575	31,095	32,344

22. The rate of revenue per acre irrigated during 1896-97 is shown in the following table; the irrigation revenue shown here includes the share of enhanced land revenue due to irrigation as well as the water-rates and owners'

Province.	Irrigation revenue (assessed).	Irrigated acreage.	Rate of revenue per acre.	Compared with rate in	
				1895-96.	1894-95.
	Rx.	Acres.	Rx.	Rx.	Rx.
Bombay, Deccan and Gujarat . .	89,573	79,938	·50	·73	·56
Madras	1,063,556	2,606,435	·41	·42	·38
North-Western Provinces and Oudh .	1,000,839	2,845,906	·35	·40	·54
Punjab	1,157,437	3,204,810	·36	·36	·33
Bengal	149,353	805,387	·18	·18	·18
Bombay—Sind	115,923	630,037	·18	·18	·18
TOTAL .	3,526,681	10,172,513	·35	·36	·36

23. The charges for maintenance and working for the year 1896-97 are detailed in the following statement and compared with the outlay of the previous four years:—

	Extensions and improvements.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	Suspense.	Total Direct charges.	Indirect charges.	Total.	Totals of previous four years.			
										1895-96.	1894-95.	1893-94.	1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	3,994	49,991	65,882	7,580	...	...	127,447	9,224	136,671	138,434	146,205	154,114	148,540
North-Western Provinces and Oudh	14,658	101,963	126,815	3,020	...	...	246,456	17,490	263,946	225,817	264,046	272,466	270,722
Punjab	11,906	135,735	139,322	2,215	...	...	289,178	19,523	308,701	284,048	265,055	244,506	245,163
Madras	6,826	84,110	89,171	9,356	...	...	189,463	8,009	197,472	170,312	147,246	152,753	158,531
Bombay	5,446	28,246	21,185	945	...	...	55,822	1,910	57,732	54,266	66,006	51,781	57,738
Total for 1896-97 .	42,830	400,045	442,375	23,116	...	...	908,366	56,156	964,522	872,877	888,558	875,620	880,694
1895-96 .	38,031	343,185	411,332	27,902	...	...	820,450	52,427	872,877				
1894-95 .	34,036	360,161	415,655	25,398	...	...	835,450	53,108	888,558				
1893-94 .	42,263	340,150	412,792	27,414	...	...	822,619	53,001	875,620				
1892-93 .	60,926	343,465	401,554	23,023	...	...	828,968	51,726	880,694				

24. The working expenses in 1896-97 were more than those of the previous year by Rx. 91,645. The principal increases are explained as follows:—

North-Western Provinces and Oudh.—The increase of Rx. 38,129 was due partly to the expenditure in the previous year having been restricted by the Local Financial Department owing to the very large falling off in the irrigation revenue of that year, and partly to additional charges in 1896-97 for collection and measurement owing to increased irrigation in consequence of drought.

Punjab.—The increase of Rx. 24,653 was mainly due to extensive repairs on the Western Jumna, Bari Doab, Sirhind and Sidhnai Canals, and additional collection charges consequent on increased irrigation.

Madras.—The increase of Rx. 27,160 was due to repairs to damages caused by floods.

25. The percentages of expenditure on the total expenditure incurred in each [illegible] during the five years ending 1896-97 and on revenue collected are shown in the following statement:—

	Extensions and improvements.		Maintenance and repairs.		Establishment.		Tools and plant.		Total direct charges.		Indirect charges.		Total.	
	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.
1896-97—														
Bengal	2·92	2·10	36·58	26·28	48·20	34·63	5·55	3·99	93·25	67·00	6·75	4·85	100	71·85
North-Western Provinces and Oudh	5·55	1·68	38·63	11·69	48·05	14·53	1·14	·35	93·37	28·25	6·63	2·00	100	30·25
Punjab	3·86	1·09	43·97	12·40	45·13	12·73	·72	·20	93·68	26·42	6·32	1·78	100	28·20
Madras	3·46	1·03	42·59	12·64	45·15	13·40	4·74	1·41	95·94	28·48	4·06	1·20	100	29·68
Bombay	9·43	3·54	48·93	18·34	36·70	13·75	1·63	·61	96·69	36·24	3·31	1·24	100	37·48
Total	4·44	1·44	41·48	13·44	45·86	14·86	2·40	·78	94·18	30·52	5·82	1·88	100	32·40
1895-96—														
Bengal	3·44	3·16	34·84	31·99	48·26	44·31	6·70	6·15	93·24	85·61	6·76	6·20	100	91·81
North-Western Provinces and Oudh	5·05	2·34	34·64	16·05	52·12	24·15	·99	·46	92·80	43·00	7·20	3·34	100	46·34
Punjab	4·21	1·69	44·94	17·99	43·04	17·22	1·77	·70	93·96	37·60	6·04	2·42	100	40·02
Madras	3·82	1·01	36·98	9·78	48·56	12·85	6·28	1·66	95·64	25·30	4·36	1·16	100	26·46
Bombay	6·25	2·37	48·05	18·28	40·34	15·35	1·27	·48	95·91	36·48	4·09	1·56	100	38·04
Total	4·36	1·78	39·32	16·08	47·12	19·27	3·20	1·31	94·00	38·44	6·00	2·46	100	40·90
1894-95—														
Bengal	1·96	1·88	39·61	38·10	45·43	43·69	6·64	6·39	93·64	90·06	6·36	6·12	100	96·18
North-Western Provinces and Oudh	6·51	2·51	35·66	13·73	49·62	19·11	1·36	·52	93·15	35·87	6·85	2·64	100	38·51
Punjab	2·44	1·09	46·18	20·52	43·99	19·54	1·20	·53	93·81	41·68	6·19	2·75	100	44·43
Madras	3·47	·85	35·08	8·61	51·01	12·53	5·60	1·38	95·16	23·37	4·84	1·18	100	24·55
Bombay	3·67	1·63	51·54	22·92	40·16	17·86	1·33	·59	96·70	43·00	3·30	1·47	100	44·47
Total	3·83	1·56	40·53	16·50	46·78	19·05	2·88	1·17	94·02	38·28	5·98	2·43	100	40·71
1893-94—														
Bengal	3·04	2·81	40·72	37·69	43·38	40·15	6·79	6·29	93·93	86·94	6·07	5·62	100	92·56
North-Western Provinces and Oudh	7·11	2·76	34·66	13·45	49·99	19·40	1·39	·54	93·15	36·15	6·85	2·66	100	38·81
Punjab	4·43	2·03	41·61	19·01	46·29	21·15	1·17	·54	93·50	42·73	6·50	2·96	100	45·69
Madras	3·96	1·03	35·75	9·26	49·18	12·74	6·18	1·60	95·07	24·63	4·93	1·28	100	25·91
Bombay	2·58	·97	51·40	19·41	41·39	15·63	1·63	·62	97·00	36·63	3·00	1·14	100	37·77
Total	4·83	1·98	38·85	15·97	47·14	19·37	3·13	1·29	93·95	38·61	6·05	2·49	100	41·10
1892-93—														
Bengal	1·31	1·03	41·39	32·65	45·38	35·79	5·57	4·39	93·65	73·86	6·35	5·01	100	78·87
North-Western Provinces and Oudh	10·50	4·15	33·90	13·38	47·76	18·85	1·24	·49	93·40	36·87	6·60	2·61	100	39·48
Punjab	7·04	2·54	42·17	15·18	43·55	15·68	1·14	·41	93·90	33·81	6·10	2·19	100	36·00
Madras	5·77	1·62	37·84	10·61	46·38	13·00	5·21	1·46	95·20	26·69	4·80	1·35	100	28·04
Bombay	7·16	2·80	46·49	18·19	42·52	16·63	·61	·24	96·78	37·86	3·22	1·26	100	39·12
Total	6·92	2·69	39·00	15·14	45·60	17·70	2·61	1·02	94·13	36·55	5·87	2·28	100	38·83

26. The cost of maintenance and working per acre irrigated in the different provinces during the five years ending 1896-97, and the percentage of the outlay upon maintenance and working on gross revenue, are as follows :—

Cost of maintenance and working per irrigated acre.

Provinces.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Bombay—Sind	·06	·06	·07	·07	·05	Including old maintenance charges.
2. Madras	·08	·08	·08	·09	·09	
3. Punjab	·14	·14	·15	·11	·10	
4. North-Western Provinces and Oudh	·16	·17	·31	·12	·09	
5. Bengal	·22	·27	·28	·23	·16	Excluding maintenance of Tidal Canal.
6. Bombay—Deccan and Gujarat	·51	·38	·38	·41	·32	

The provinces are arranged in the inverse order of cost; the variations are considerable.

Percentage of maintenance and working on gross revenue.

Provinces.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Madras	23·0	21·7	19·0	20·5	22·6	Including old revenue and working expenses.
2. Punjab	36·0	45·7	44·4	40·0	28·2	
3. Bombay—Sind	33·7	32·8	41·1	35·1	28·6	
4. North-Western Provinces and Oudh	39·5	38·8	38·5	40·3	30·2	Ditto ditto.
5. Bombay—Deccan and Gujarat	51·4	47·2	50·8	43·0	59·9	
6. Bengal	78·9	92·6	96·2	91·8	71·8	

The variations indicated here are also very marked.

27. The percentages of the cost of revenue management on the revenue collected in the different provinces during the five years ending 1896-97 were as follows :—

N.B.—In the term revenue management are included shares of Direction, Executive and Navigation Establishments and also a share of collection establishment.

Provinces.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Bombay—Sind	10·4	10·6	10·0	6·4	6·5	
2. Madras	8·9	9·0	8·6	8·7	10·5	
3. Punjab	13·0	16·9	15·4	13·9	11·1	
4. Bombay—Deccan and Gujarat	17·8	16·1	18·7	16·8	25·1	
5. North-Western Provinces and Oudh	13·6	14·5	14·2	18·6	10·5	
6. Bengal	26·0	28·7	31·1	31·1	24·9	

28. Taking the area irrigated, the Sind canals cost least per acre, but the Madras works are maintained and managed for the smallest share of the gross income. The cost of maintenance and management of the Bengal canals absorbs the greater portion of the gross income.

MINOR WORKS.

Works for which Capital and Revenue Accounts are kept.

29. The following statement shows in detail the financial results of Minor Works for which Capital and Revenue accounts are kept during, and up to the end of, the year 1896-97 :—

Minor Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.				Revenue Account to end of 1896-97.		
	Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net Revenue.	Percentage of net revenue on capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RAJPUTANA—										
Irrigation—										
Tanks in Ajmere Sub-Collectorate	154,485	4,540	159,025	6,148	2,763	3,385	2·13	135,202	69,166	66,036
Tanks in Beawar Sub-Collectorate	60,606	3,460	64,066	4,566	1,008	3,558	5·55	104,225	53,586	50,639
Tanks in Todgarh Sub-Collectorate	21,690	447	22,137	2,614	1,080	1,534	6·93	50,501	30,691	19,810
Total	236,781	8,447	245,228	13,328	4,851	8,477	3.45	289,928	153,443	136,485
BALUCHISTAN—										
Irrigation—										
Khusdil Khan Reservoir	92,331	1,224	93,555	2,151	691	1,460	1·56	10,754	6,134	4,620
Shebo Canal	66,579	1,144	67,723	762	848	—86	...	10,861	7,740	3,121
Total	158,910	2,368	161,278	2,913	1,539	1,374	·85	21,615	13,874	7,741
UPPER BURMA—										
Irrigation—										
Mu Canal	32,844	736	33,580	4,150	1,529	2,621	7·80	11,218	3,545	7,673
Nyaungyan-Minhla Tank	63,058	2,457	65,515	451	730	—279	...	9,064	4,161	4,903
Kyaukse Tank	44,726	1,437	46,163	12	1	11	·02	865	78	787
Shwetachaung Canal	10,891	385	11,276	15,614	1,824	13,790	122·30	130,974	18,032	112,942
Total	151,519	5,015	156,534	20,227	4,084	16,143	10·31	152,121	25,816	126,305
LOWER BURMA—										
Irrawaddy embankments	305,893	8,317	314,210	107,579	18,027	89,552	28·50	1,408,697	343,165	1,065,532
Tongwa Island embankment	21,880	528	22,408	2,498	937	1,561	6·96	3,696	1,925	1,771
Total	327,773	8,845	336,618	110,077	18,964	91,113	27·06	1,412,393	345,090	1,067,303
BENGAL—										
Irrigation—										
Sarun Project	66,957	2,718	69,675	93	1,193	—1,100	...	24,420	37,518	—13,098
Navigation—										
Calcutta and Eastern Canals	587,554	7,979	595,533	43,994	23,076	20,918	3·51	2,403 510	1,000,057	1,403,453
Orissa Coast Canal	439,194	10,635	449,829	8,614	8,778	—164	...	75,810	89,975	—14,165
	1,026,748	18,614	1,045,362	52,608	31,854	20,754	1·98	2,479,320	1,090,032	1,389,288
Total	1,093,705	21,332	1,115,037	52,701	33,047	19,654	1·76	2,503,740	1,127,550	1,376,190

Number of works.	Minor Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.				Revenue Account to end of 1896-97.		
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net Revenue.	Percentage of net revenue on capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
4	NORTH-WESTERN PROVINCES AND OUDH—										
	Irrigation—										
	Dun Canals .	68,036	1,653	69,689	10,443	5,126	5,317	7·62	255,793	142,675	113,118
	Rohilkhand Canals	159,197	16,196	175,393	16,916	10,042	6,874	3·91	350,442	290,116	60,326
	Bijnor Canals .	12,980	2,117	15,097	4,407	1,724	2,683	17·77	54,296	21,686	32,610
	Bundelkhand Irrigation Works .	7,436	804	8,240	1,089	880	209	2·54	19,741	23,511	—3,770
	Total .	247,649	20,770	268,419	32,855	17,772	15,083	5·62	680,272	477,988	202,284
5	PUNJAB—										
	Irrigation—										
	Upper Sutlej Inundation Canals	73,510	6,329	79,839	21,016	14,961	6,055	7·58	478,811	418,706	6
	Lower Sutlej Inundation Canals	11,575	287	11,862	66,566	44,698	21,868	184·35	1,781,904	1,020,913	7
	Indus Inundation Canals . .	68,791	1,973	70,764	17,358	22,374	—5,016	...	750,003	748,672	1,331
	Shahpur Inundation Canals .	19,610	655	20,265	9,147	5,430	3,717	18·34	80,788	49,877	30,911
	Ghaggar Canals .	14,126	180	14,306	...	...	...	...	...	...	...
	Total .	187,612	9,424	197,036	114,087	87,463	26,624	13·51	3,091,506	2,238,168	853,
26	MADRAS—										
	Irrigation—										
	Chembrambakam Tank . .	63,169	11,235	74,404	3,089	—62	3,151	4·23	72,616	12,232	38
	Madras Water-supply and Irrigation Extension Project . .	151,583	23,822	175,405	3,008	572	2,436	1·38	43,741	49,638	—5,897
	Palar Anicut System . .	195,997	10,527	206,524	13,185	6,385	6,800	3·29	321,929	180,810	141,119
	Lower Coleroon Anicut System .	69,600	1,713	71,313	28,633	4,535	24,098	33·79	1,049,753	160,079	889,674
	Pelandorai Anicut System . .	45,771	4,349	50,120	3,156	1,912	1,244	2·48	26,650	47,739	—21,089
	Other (17) works .	242,816	7,866	250,682	44,217	15,158	29,059	11·59	1,030,746	441,161	589,585
		768,936	59,512	828,448	95,288	28,500	66,788	8·06	2,545,435	891,659	1,653,776
	Navigation—										
	Buckingham Canal	844,345	48,580	892,925	11,477	10,302	1,175	·13	298,785	307,591	—8,806
	Other (3) works .	30,604	1,665	32,269	92	669	—577	...	1,081	8,801	—7,720
		874,949	50,245	925,194	11,569	10,971	598	·06	299,866	316,392	—16,526
	Total .	1,643,885	109,757	1,753,642	106,857	39,471	(a) 67,386	3·84	2,845,301	1,208,051	1,637,250

(a) Excludes Rx. 89,615, share due to old irrigation.

Number of works.	Minor Works.	Capital outlay to end of 1896-97.			Revenue Account for 1896-97.				Revenue Account to end of 1896-97.		
		Direct.	Indirect.	Total.	Gross. revenue.	Maintenance and working.	Net revenue.	Percentage of net revenue on Capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.
	BOMBAY—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	Irrigation—										
7	Sukkur Canal .	134,893	6,051	140,944	13,535	7,873	5,662	4·02	215,667	128,404	87,263
	Ghar ,, .	41,554	2,544	44,098	49,672	15,778	33,894	76·86	1,592,713	465,765	1,126,948
	Marak Great Canal . .	19,360	795	20,155	7,349	2,232	5,117	25·39	132,553	50,545	82,008
	[illegible]frazwah Canal	11,856	612	12,468	2,910	596	2,314	18·56	45,275	31,943	13,332
	[illegible] .	140,179	5,088	145,267	45,790	14,983	30,807	21·21	923,400	592,192	331,208
	[illegible] .	8,922	673	9,595	105	319	—214	...	34,548	27,440	7,108
		356,764	15,763	372,527	119,361	41,781	(b) 77,580	20·83	2,944,156	1,296,289	1,647,867
	Khari Cut . .	17,134	1,202	18,336	1,859	798	1,061	5·79	10,395	6,710	3,685
	Jamda Canals .	99,116	4,991	104,107	756	1,650	—894	...	15,327	31,415	—16,088
	Parsul tank .	21,110	699	21,809	71	161	—90	...	918	710	208
	Pravara River Works—Ojhar Canal . .	30,963	2,064	33,027	720	1,869	—1,149	...	9,919	15,661	—5,742
	Bhatodi Tank .	35,269	2,702	37,971	642	1,001	—359	...	9,758	9,278	480
	Matoba ,, .	18,815	1,327	20,142	936	361	575	2·86	12,113	4,454	7,659
	Shirsuphal Tank .	21,220	1,237	22,457	293	308	—15	...	3,726	4,548	—822
	Bhadalvadi ,, .	21,311	1,431	22,742	321	299	22	·10	3,380	3,271	109
	Ashti ,, .	75,219	7,891	83,110	627	413	214	·26	5,477	9,438	—3,961
	Upper Man River Works . .	40,754	2,316	43,070	682	418	264	·61	7,211	7,780	—569
	Yerla River Irrigation Works .	65,438	4,347	69,785	1,113	515	598	·86	12,045	14,993	—2,948
	Maini Tank .	36,662	2,303	38,965	491	290	201	·52	10,129	9,526	603
	Madag ,, .	16,125	635	16,760	198	144	54	·32	5,030	5,842	—812
	Gokak Canal, 1st Section and Storage Works	81,514	3,264	(c) 84,778	2,244	715	1,529	1·80	14,809	4,519	10,290
	Other works .	75,853	9,129	84,982	1,821	1,261	560	·66	27,985	21,711	6,274
	Total Deccan and Gujarat . .	656,503	45,538	702,041	12,774	10,203	2,571	·36	148,222	149,856	—1,634
	Total Bombay .	1,013,267	61,301	1,074,568	132,135	51,984	80,151	7·46	3,092,378	1,446,145	1,646 233
84	GRAND TOTAL Irrigation	3,159,404	178,400	3,337,804	521,003	216,350	304,653	9·13	11,310,068	5,629,701	5,680,367
	GRAND TOTAL Navigation	1,901,697	68,859	1,970,556	64,177	42,825	21,352	1·08	2,779,186	1,406,424	1,372,762
	GRAND TOTAL Total .	5,061,101	247,259	5,308,360	585,180	259,175	326,005	6·14	14,089,254	7,036,125	7,053,129

(b) Excludes Rx. 39,135, share due to old irrigation.
(c) Exclusive of Rx. 41,267, expenditure incurred from the grant under 35—Construction of Protective Irrigation Works which is shown under Major Works.

30. This table shows that in 1896-97 the highest percentage of return on the Capital expended was derived from the embankments in Lower Burma, followed by the canals in Sind, the Punjab, Upper Burma and Madras in the order named. The works in the Deccan and Gujarat show the worst results.

31. The net revenue derived in 1896-7 from the works constructed for irrigation purposes (excluding navigation) taken collectively amounted to 9·13 per cent. on the Capital outlay to end of the year against 8·24 in the previous year. The increase was chiefly due to an improvement of revenue from the canals in Sind: there was a falling off of the revenue from these canals in 1895-96 owing to an insufficient supply of water.

32. The revenue from the navigation canals exceeded the working expenses by Rx. 21,352 against Rx. 19,055 in the previous year. The increase was contributed chiefly by the Calcutta and Eastern canals in Bengal. The net revenue from these canals amounted to 3·51 per cent. on the Capital outlay, against 2·98 in the previous year.

33. The revenue during 1896-97 derived from Minor Works for which Capital and Revenue accounts are kept is detailed in the following statement, and compared with the revenue of the previous four years :—

1896-97 and on revenue collecte

	Irrigation Revenue.													Previous four years.			
	Share of enhanced land revenue due to irrigation works.	Water-rates.	Owners' rates.	Sale of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation receipts.	Rents of buildings.	Fines.	Miscellaneous.	Total.	1895-96.	1894-95.	1893-94.	1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	11,397	1,563	...	...	...	...	23	...	...	10	44	291	13,328	13,262	13,477	14,193	9,199
Baluchistan	...	2,727	...	...	...	...	...	117	...	40	29	...	2,913	3,327	2,118	4,891	3,953
Upper Burma	20,227	...	...	...	...	...	...	...	...	...	...	...	20,227	...	...	...	...
Lower Burma	109,892	...	...	...	...	54	...	...	...	130	1	...	110,077	104,051	94,132	95,697	90,212
Bengal	...	—32	...	...	...	...	187	...	51,004	289	...	1,253	52,701	54,505	50,715	52,339	54,658
North-Western Provinces and Oudh	8,628	18,587	1,980	254	5	734	...	2,343	...	...	188	136	32,855	22,347	23,676	26,065	27,291
Punjab	57,984	16,856	...	6	...	1,062	202	...	...	83	190	37,704	114,087	123,742	110,132	124,500	105,300
Madras	92,644	...	...	21	1,983	177	534	...	11,462	18	...	18	106,857	104,142	102,741	107,282	145,939
Bombay	114,965	13,502	...	28	...	202	1,017	1,218	...	55	51	1,097	132,135	88,046	139,023	135,839	127,170
Total for 1896-97	415,737	53,203	1,980	309	1,988	2,229	1,963	3,678	62,466	625	503	40,499	585,180	513,422	536,014	560,806	563,722
1895-96	356,128	41,497	830	237	1,013	2,914	2,116	3,458	62,797	679	340	41,413	513,422				
1894-95	391,267	49,693	996	330	1,344	1,786	—11,773	2,745	60,326	596	222	38,482	536,014				
1893-94	404,077	63,246	1,220	180	1,221	2,395	—13,585	4,363	60,620	606	203	36,260	560,806				
1892-93	423,815	37,113	1,387	177	1,198	2,333	4,295	2,816	61,961	559	259	27,809	563,722				

34. The gross revenue of 1896-97 exceeded that of the previous year by Rx. 71,758, owing chiefly to the following causes:—

Upper Burma.—Capital and Revenue accounts were opened in 1896-97 for four irrigation works in this province, previously all works were placed in the category of works for which Capital accounts are not kept.

Lower Burma.—The increase of Rx. 6,026 was mainly due to larger areas having been under cultivation in the Bassein, Thôngwa, Myanaung and Henzada districts.

North-Western Provinces and Oudh.—The increase of Rx. 10,508 was due to the heavy demands for canal water owing to drought.

Bombay.—In 1895-96 there was a falling off in revenue, owing to an insufficient supply of water in the canals in Sind, in 1896-97 the revenue was more nearly normal.

Punjab.—The decrease of Rx. 9,655 was due to the share of land revenue credited to the Indus Inundation canal in 1896-97 not being so large as in the previous year.

35. The working expenses of the year 1896-97 and of the previous four years are shown in the following statement:—

1896-97 and on revenue collected

	Extensions and improvements.	Maintenance and repairs.	Establishment.	Tools and plant.	Profit and loss.	Suspense.	Total Direct charges.	Indirect charges.	Total.	1895-96.	1894-95.	1893-94.	1892-93.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	2,673	2,085	—106	...	...	4,652	199	4,851	3,896	4,006	4,571	9,885
Baluchistan	...	1,018	457	...	...	...	1,475	64	1,539	1,297	1,340	2,232	1,736
Upper Burma	95	1,391	2,497	23	...	...	4,006	78	4,084	...	...	...	...
Lower Burma	2,362	7,479	8,798	26	...	...	18,665	299	18,964	13,546	22,434	18,032	29,626
Bengal	4,906	19,460	4,806	3,202	...	...	32,374	673	33,047	36,312	37,788	39,147	34,586
North-Western Provinces and Oudh	1,508	5,044	9,679	199	...	...	16,430	1,342	17,772	15,853	17,255	15,652	17,554
Punjab	11,112	48,431	24,083	473	...	18	84,117	3,346	87,463	88,648	86,434	73,858	68,727
Madras	3,047	22,819	11,826	669	...	...	38,361	1,110	39,471	33,372	35,102	28,218	47,905
Bombay	1,976	28,011	19,353	324	...	...	49,664	2,320	51,984	48,267	57,711	47,071	46,732
Total for 1896-97	25,006	136,326	83,584	4,810	...	18	249,744	9,431	259,175	241,191	262,070	228,781	256,751
1895-96	19,878	129,752	79,081	3,266	...	—50	231,927	9,264	241,191				
1894-95	27,963	127,148	93,919	3,034	...	—328	251,736	10,334	262,070				
1893-94	11,012	122,093	83,482	3,196	...	12	219,795	8,986	228,781				
1892-93	32,296	121,183	89,934	3,185	...	—15	246,583	10,168	256,751				

36. The charges for maintenance and working for the year 1896-97 were more than those of the previous year by Rx. 17,984. The principal increases occurred in Upper and Lower Burma and Madras. The expenditure in Upper Burma was on works, the outlay on which was previously recorded under the head "Works for which Capital accounts are not kept." The increase in Lower Burma was mainly due to an increase in the collection charges in the Civil Department. The increase in Madras was due to large expenditure incurred during the year on the improvement and maintenance of several works.

37. The following table gives the percentages of expenditure on the total expenditure and on revenue collected in each province during the five years ending 1896-97:—

1896-97 and on revenue

	Extensions and Improvements.		Maintenance and Repairs.		Establishment.		Tools and Plant.		Total Direct Charges.		Indirect Charges.		Total.	
	On total expenditure.	On revenue collected.	On total Expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.
1896-97—														
Rajputana	...	...	55·10	20·06	42·98	15·64	—2·18	—·80	95·90	34·90	4·10	1·49	100	36·39
Baluchistan	2·33	·47	66·15	34·95	29·69	15·89	...	...	95·84	50·64	4·16	2·19	100	52·83
Upper Burma	12·46	2·15	34·06	6·88	61·14	12·34	·56	·11	98·09	19·80	1·91	·39	100	20·19
Lower Burma	14·85	9·31	39·44	6·80	46·39	7·99	·14	·02	98·43	16·96	1·58	·27	100	17·23
Bengal	8·49	4·59	58·89	36·92	14·54	9·12	9·69	6·07	97·97	61·42	2·03	1·28	100	62·70
North-Western Provinces and Oudh	12·71	9·74	28·88	15·35	54·46	29·46	1·12	·61	92·45	50·01	7·55	4·08	100	54·09
Punjab	7·72	2·85	55·38	42·46	27·54	21·11	·54	·42	96·17	73·73	3·83	2·93	100	76·66
Madras	3·80	1·50	57·81	21·38	29·06	11·07	1·70	·62	97·19	35·90	2·81	1·04	100	36·94
Bombay			53·89	21·20	37·23	14·05	·62	·24	95·54	37·59	4·46	1·75	100	39·34
Total	9·65	4·28	52·61	23·30	32·25	14·28	1·85	·82	96·36	42·68	3·64	1·61	100	44·29
1895-96—														
Rajputana	7·47	2·19	43·94	12·91	43·97	12·92	·85	·25	96·23	28·27	3·77	1·11	100	29·38
Baluchistan	...	...	78·10	30·45	19·20	7·48	...	...	97·30	37·93	2·70	1·05	100	38·98
Upper Burma	27·86	3·63	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	3·82	2·55	34·02	4·43	38·22	4·97	—·26	—·26	98·09	12·77	·91	·25	100	13·02
Bengal	4·16	2·95	57·66	38·42	27·91	18·59	4·46	—2·01	96·09	64·03	3·91	2·60	100	66·62
North-Western Provinces and Oudh	7·39	5·30	27·94	19·82	59·14	41·95	·39	6·70	96·09	64·03	3·91	2·60	100	70·94
Punjab	6·45	2·07	59·95	42·94	28·22	20·22	·29	·55	95·46	65·11	4·54	2·89	100	71·64
Madras	10·48	5·75	57·73	18·50	31·80	10·18	·47	·40	97·43	68·75	2·57	·82	100	32·04
Bombay			50·95	27·93	34·83	19·09	·16	1·45	96·56	31·22	3·44	1·89	100	54·82
Total	8·24	3·87	53·78	25·27	32·79	15·40	·64	1·35	96·16	45·18	3·84	1·80	100	46·98

	Expenses and Improvements.		Tools and Plant.		Total Direct Charges.		Indirect Charges.		Total.	
	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.	On total expenditure.	On revenue collected.
1894-95—										
Rajputana	7·51	2·23	—·97	—·29	96·28	28·61	3·72	1·11	100	29·72
Baluchistan	...	...	...	...	97·39	61·62	2·61	1·65	100	63·27
Upper Burma	...	...	...	...	...	...	...	...	...	...
Lower Burma	48·61	11·59	—·13	—·13	97·86	23·32	2·14	·51	100	23·83
Bengal	·52	·98	—·54	—·54	95·47	71·13	4·53	3·38	100	74·51
North-Western Provinces and Oudh	4·91	3·88	4·75	3·54	92·30	67·27	7·70	5·61	100	72·88
Punjab	6·32	4·96	2·07	1·51	95·79	75·17	4·21	3·31	100	78·48
Madras	6·26	2·13	·36	·28	97·02	33·14	2·98	1·02	100	34·16
Bombay	13·96	5·80	1·20	·41	96·64	40·12	3·36	1·39	100	41·51
Total	10·67	5·23	1·16	·56	96·06	46·96	3·94	1·93	100	48·89
1893-94—										
Rajputana	4·16	1·34	—4·44	—1·43	96·98	31·24	3·02	·97	100	32·21
Baluchistan	...	...	·49	·22	97·31	44·40	2·69	1·23	100	45·63
Upper Burma	...	...	...	...	...	...	...	...	...	...
Lower Burma	34·00	6·40	·09	·02	98·00	18·46	2·00	·38	100	18·84
Bengal	·01	·01	5·67	4·24	97·55	71·46	4·45	3·33	100	74·79
North-Western Provinces and Oudh	4·49	2·69	·16	·10	92·14	55·33	7·86	4·72	100	60·05
Punjab	6·61	3·92	·53	·31	95·88	56·87	4·12	2·45	100	59·32
Madras	—15·24	—4·01	1·48	·39	97·30	25·59	2·70	·71	100	26·30
Bombay	7·24	2·51	·69	·24	96·50	33·44	3·50	1·21	100	34·65
Total	4·81	1·96	1·40	·57	96·07	39·19	3·93	1·61	100	40·80
1892-93—										
Rajputana	·78	·84	—1·60	—1·61	97·69	104·98	2·31	2·48	100	107·46
Baluchistan	...	...	1·21	·53	89·40	39·26	10·60	4·66	100	43·92
Upper Burma	...	...	...	...	...	...	...	...	...	...
Lower Burma	56·27	18·48	·10	·03	97·74	32·10	2·26	·74	100	32·84
Bengal	—8·24	—5·21	5·80	3·68	95·24	60·27	4·76	3·01	100	63·28
North-Western Provinces and Oudh	6·83	4·89	1·71	1·10	92·26	59·34	7·74	4·98	100	64·32
Punjab	11·96	7·81	·85	·55	95·60	62·40	4·40	2·87	100	65·27
Madras	13·94	4·58	·42	·14	96·30	31·62	3·70	1·21	100	32·83
Bombay	4·93	1·81	·41	·15	97·24	35·74	2·76	1·01	100	36·75
Total	12·58	5·73	1·24	·57	96·04	43·75	3·96	1·81	100	45·56

	Maintenance and Repairs.		Establishments.	
	On total Expenditure.	On revenue collected.	On total expenditure.	On revenue collected.
1894-95—				
Rajputana	46·50	13·82	43·24	12·85
Baluchistan	79·11	50·05	18·28	11·57
Upper Burma	...	...	...	...
Lower Burma	21·10	5·02	28·69	6·84
Bengal	57·81	43·08	32·89	24·13
North-Western Provinces and Oudh	29·81	21·73	55·51	40·45
Punjab	58·92	46·24	30·19	23·69
Madras	58·52	20·00	31·04	10·60
Bombay	35·88	14·89	46·26	19·21
Total	48·39	23·66	35·84	17·52
1893-94—				
Rajputana	60·14	19·37	37·12	11·96
Baluchistan	77·60	35·41	19·22	8·77
Upper Burma	...	...	...	...
Lower Burma	30·91	5·82	33·00	6·22
Bengal	58·06	43·42	31·81	23·79
North-Western Provinces and Oudh	30·80	18·50	56·69	34·04
Punjab	59·95	35·66	28·80	17·08
Madras	70·01	19·99	35·05	9·22
Bombay	39·83	13·82	48·69	16·87
Total	53·37	21·77	36·49	14·89
1892-93—				
Rajputana	77·31	83·07	21·10	22·68
Baluchistan	66·88	29·37	21·31	9·36
Upper Burma	...	...	...	...
Lower Burma	13·48	4·43	27·89	9·16
Bengal	63·68	40·29	34·00	21·51
North-Western Provinces and Oudh	27·94	17·97	55·78	35·88
Punjab	51·47	33·60	31·32	20·44
Madras	50·82	16·03	31·12	10·22
Bombay	46·48	17·08	45·42	16·70
Total	47·19	21·50	35·03	15·95

38. The percentage of expenditure on revenue for the whole of India during the year 1896-97 was little more than half that of the previous year. The figures for the respective provinces show widely different results. The cost of maintenance and working of the canals in the Punjab, in Bengal, and in the North-Western Provinces and Oudh absorbs a very large portion of the gross revenue.

39. The rates per acre irrigated in the different provinces during the year 1896-97 were as follows:—

	Irrigation revenue. (Assessed.)	Irrigated acreage.	Rate of revenue per acre.	Compared with rate in	
				1895-96.	1894-95.
	Rs.	Acres.	Rs.	Rs.	Rs.
Baluchistan	2,964	3,355	·88	·33	·43
Bengal	642	...	...	...	...
Bombay — Deccan and Gujarat	13,215	39,284	·34	·38	·41
Bombay — Sind	176,925	805,703	·22	·20	·22
Rajputana	13,210	36,653	·36	·39	·37
Madras	183,834	523,424	·35	·35	·37
North-Western Provinces and Oudh	31,970	177,978	·18	·18	·27
Punjab	78,375	648,880	·12	·13	·10
Total	501,135	2,235,277	·22	·22	·22
Lower Burma	(a) 110,077				
Total	611,212				

(a) Represents actual collections.

Note.—No acreage is quoted against Lower Burma as the works concerned are only river embankments. The information as regards Upper Burma is not complete.

Works for which Capital Accounts are not kept.

40. The receipts and expenditure on account of these works during 1896-97, as recorded in the Finance and Revenue accounts, are shown in the following statement, in comparison with transactions of the previous four years:—

Works for which Capital Accounts are not kept.

	Imperial.		Provincial.		Local.		Total.	
	Direct Receipts.	Expenditure.	Direct Receipts.	Expenditure.	Direct Receipts.	Expenditure.	Direct Receipts.	Expenditure.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	95	...	...	...	...	...	95
Baluchistan	...	...	...	...	...	...	...	...
Upper Burma	46	43,992	...	...	6,497	5,275	6,543	49,267
Lower Burma	...	...	11,847	45,730	...	345	11,847	46,075
Bengal	...	...	27,903	92,841	1,628	480	29,531	93,321
North-Western Provinces and Oudh	...	...	...	8,745	...	...	...	8,745
Punjab	66	15,612	13,208	7,067	1,119	5,050	14,393	27,729
Madras	...	...	4,266	318,318	...	1,036	4,266	319,354
Bombay	7,274	187,303	...	...	...	...	7,274	187,303
Total for 1896-97	7,386	247,002	57,224	472,701	9,244	12,186	73,854	731,889
1895-96	7,979	252,576	53,948	394,602	11,009	11,494	72,936	658,672
1894-95	7,654	243,808	58,470	419,373	11,877	8,365	78,001	671,546
1893-94	8,007	208,368	53,485	418,536	5,973	6,494	67,465	633,398
1892-93	6,354	240,450	47,712	443,759	8,686	10,509	62,752	694,718

41. The foregoing table shows that up to 1894-95 the direct receipts realized from this class of Minor Works had been increasing steadily. The fall in 1895-96 occurred in Bengal and was due chiefly to the recoveries on account of capitalized maintenance charges of the Howrah drainage scheme, which were hitherto accounted for under this head, having been adjusted in the accounts for 1895-96 under the debt head "Drainage advances;" and partly to a falling off in the receipts from the Nadia river owing to the very unsatisfactory state of the river. The revenue in 1896-97 exceeded that of the previous year by Rx. 918. The increase is the net result of several small increases and decreases. A large portion of the revenue derived from this class of works is assessed and collected with the Land Revenue and is accounted for under the head "I.—Land Revenue" in the Civil Accounts. It is only in the Irrigation revenue reports of the Public Works Department that credit for such indirect receipts is taken.

42. The expenditure from Provincial funds during 1896-97 exceeded that of the previous year by Rx. 78,099. The increase was mainly due to larger grants than in the previous year having been provided by the several Local Governments.

CALCUTTA;

The 21st March 1898.

A. R. BECHER,

Accountant-General, P. W. Dept.

Documents accompanying.

Abstract Account of Revenue and Expenditure on Irrigation Works during 1896-97—

Statement showing the financial results, as affecting the general tax-payer, in respect of the construction of Irrigation Works in India, exclusive of works of minor importance.

No. 11 I, dated the 21st March 1898.

Submitted to the Government of India, Public Works Department.

G. I. C. P. O.—No. 27 A. G., P. W. D.—24-8-98.—500.—S. B.

Encl to Lloyd

7212 sent to

Dawson 2.9.55

D.W.S.I
7212/58

Wire! Dpc no 7212 158 was sent 6.8.59
in 515/156 with original

Re Baptist
Church Cen
Wells 8/9/61
T.R. Clark
Bishop
Inverness

2212 was
marked to Mrd.
Bpo, please
send this under
seal to him
also to him

M.S.I
C No 7212
was sent to him
on 2.5.56.

Dpc
7.9.56

8/9/61