Public Works (1899) Department.

G.O., No. 1045-9

DATED 11 Dec 1899.

[Despatch Abstract.]

"Irrigation Works" ~~Revenue and Expenditure~~ Govt of India review of the Revenue and Expenditure recorded under the head —— in the accounts of that Govt for 1897-98, comm^d to the Chief Engineer for Irrign

[P. W. 2. 500—27-10-99.]

Indexed.

BACK PAPERS.

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

FURTHER PAPERS.

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

L 6 1

(1899) Department.

CURRENT No. 6036

698 2 12/98

W No. 1045 2 8 11 12 99

Forwarding Communication to the Chief Engr for Inspection for information

From The Govt of India

No. 786 C.W.D.

Dated 2-8-99

Received at Ootacamund 11-8-99

Registered at Madras

Enclosures { Plans / others } total

Spare copies 12

28/11/99 JH

28/11/99

To the Chief Engr for info.

Rec'd 27/11/99 Passed 12/12/99

SUBJECT.

Review of the Revenue & Expenditure record under the head "Irrigation works" in the accounts of the Govt of India for 97-98.

JH 22/8

P. W. 29.
1,000—23-6-99.

BACK PAPERS.

G.O.	No.	Department.	Date.
	698	I & S	12-8-99.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 786 C. W. I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

CIVIL WORKS.
Irrigation.

Simla, the 2nd August 1899.

Review of the Revenue and Expenditure recorded under the head "Irrigation Works" in the Accounts of the Government of India for 1897-98.

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 1897-98.

OBSERVATIONS.—The results obtained from Irrigation Works in India have already been noticed by the Government of India, separately for each province, in the reviews on the Irrigation Revenue Reports submitted by the several Local Governments and Administrations. The Accountant General's note however brings those results together, giving the returns for each class of work throughout India and comparing the results obtained in one province with those recorded in others. The classification of the works is explained in paragraph 2 of the note. Of the Productive Works 34 are in operation and 7 under construction, while of the Protective class 5 works only are in operation.

PRODUCTIVE WORKS.

2. The financial results obtained from the 34 Productive Works in operation are shewn in the statement below :—

Productive works.	Number of works.	Capital outlay to end of 1897-98.	Net revenue in 1897-98.	Return on Capital Outlay.	Accumulated net revenue up to end of 1897-98.	Accumulated interest charges on Capital Outlay to end of 1897-98.	Surplus Revenue up to end of 1897-98.
		Rx.	Rx.	Per cent.	Rx.	Rx.	Rx.
Works sanctioned as productive but *not* productive according to definition now in force.	13	9,722,756	91,213	0·94	244,626	7,988,073	—7,743,447
Works which are actually productive according to definition now in force.	21	21,507,176	2,258,388	10·50	31,496,570	17,738,664	13,757,906
TOTAL ...	34	31,229,932	2,349,601	7·52	31,741,196	25,726,737	6,014,459

These results are very satisfactory. Taken collectively the Productive Works in operation paid a return of 7·52 per cent. on the capital invested in them against 6·44 per cent. in 1896-97, while the 21 works which fulfil the conditions of their class paid 10½ per cent. as compared with 9 per cent. returned in the previous year. The surplus revenue, after paying all interest charges, contributed by the Productive Works in operation, rose from Rx. 4,846,271 at the end of 1896-97 to Rx. 6,014,459 at the end of 1897-98. The satisfactory results recorded of these works in 1896-97 have thus been surpassed by the returns of 1897-98.

3. 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 1897-98.	Net revenue in 1897-98.	Percentage of net revenue on capital outlay.
Irrigation.		Acres.	Rx.	Rx.	
Punjab	6	*3,917,341	8,302,246	870,728	10·49
North-Western Provinces	4	2,296,492	7,824,894	742,604	9·49
Madras	9	2,638,597	6,606,336	554,606	8·40
Bengal	3	701,253	6,155,912	68,246	1·11
Sind	4	753,822	987,978	44,260	9·54
Bombay	7	33,071	1,091,042	13,953	1·28
Total Irrigation	33	10,340,576	30,968,408	2,344,397	7·57
Navigation. Hijili Tidal Canal	1	...	261,524	5,204	1·99

* Includes 403,420 acres irrigated in Native States.

The gross revenue derived from these works amounted to Rx. 3,741,316 or Rx. 409,630 more than in 1896-97. The rate per acre was Rs. 3·6 against Rs. 3·2 in the previous year.

PROTECTIVE WORKS.

4. The five Protective Works in operation gave the following results during the year :—

Province.	Number of works.	Area irrigated.	Capital outlay to end of 1897-98.	Net revenue in 1897-98.	Percentage of net revenue on capital outlay.
		Acres.	Rx.	Rx.	
Punjab	1	138,557	399,740	29,492	7·38
North-Western Provinces	1	48,994	430,202	2,288	0·53
Madras	1	67,318	464,442	2,521	0·54
Bombay	2	53,707	774,341	5,532	0·71
Total	5	308,575	2,068,725	39,833	1·92

The gross revenue derived from these works amounted to Rx. 80,350 as compared with Rx. 60,956 in 1896-97 and Rx. 43,658 in 1895-96.

5. Taking Productive and Protective works together, or all Major Works, the area irrigated during the year amounted to 10,649,152 acres as shewn in the statement below, which gives also the value of the crops irrigated, for each province, and the rate per acre of the assessed irrigation revenue.

Province.	Area irrigated.	Value of crops irrigated.	Value of crops per acre.	Assessed revenue per acre irrigated.		
				1897-98.	1896-97.	1895-96.
	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.
Punjab	4,055,898*	12,23,21,032	30·2	3·4	3·6	3·6
North-Western Provinces	2,345,486	8,17,63,417	34·8	3·8	3·5	4·0
Madras	2,705,915	8,31,15,772	30 7	4·2	4·1	4·2
Bombay-Sind	753,822	1,18,05,327	15·7	1·7	1·8	1·8
Bombay-Deccan and Gujarat	86,778	39,48,659	45·5	4·4	5·0	7·3
Bengal	701,253	2,62,37,243	37·4	1·9	1·8	1·8
Total	10,649,152	32,91,91,450	31·0	3·5	3·5	3·6

* Includes 403,420 acres irrigated in Native States.

The rate per acre of the assessed revenue has varied very little in each Province during the three years except in the Deccan and Gujarat where it has decreased from 7·3 in 1895-96 to 4·4 in 1897-98. This is due to the substitution of low-rated food crops for sugar cane during the famine, the cultivation of the latter crop having been also affected by the plague and by the low rates which prevailed for raw sugar.

6. The statement in paragraph 29 of the Accountant-General's note of the cost of maintaining and working the Major Works per acre irrigated by them shews that the rate is highest in the Deccan and Gujarat, where in 1897-98 it was Rs. 3-8 per acre, and lowest in Sind where it was only annas 8 per acre. In all provinces, except Madras, where the rate has increased from Re. 0·8 to Re. 0·9, the tendency has been for the cost per acre to diminish since 1894-95. In the Punjab the cost was Re. 0·9, in the North Western Provinces Re. 1·2, and in Bengal Rs. 2 per acre during the year.

Taking the percentage of maintenance and working on gross revenue, Madras shows the most favourable result with a percentage of 19·6 and is followed by the Punjab with a percentage of 26·1, by the North Western Provinces with 27·2, by Sind with 28·7, by the Deccan and Gujarat with 61·3 and by Bengal last with 66·2. With the exception of the Deccan and Gujarat, where the percentage has risen during the last three years from 43 to 61·3, there has been a steady decrease in all the provinces since 1895-96 in the ratio of working expenses to gross revenue.

MINOR WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

7. Taken collectively by provinces, these works gave the following results during the year:—

Province.	Number of works.	Area irrigated.	Capital outlay to end of 1897-98.	Net revenue in 1897-98.	Percentage of net return on capital outlay.
Irrigation.		Acres.	Rx.	Rx.	
Sind	7	840,123	386,793	101,430	26·22
Punjab	5	816,406	212,921	51,244	24·07
Madras	23	535,813	882,226	74,292	8·42
North-Western Provinces ...	4	167,204	275,882	16,699	6·05
Bombay	27	40,944	702,403	3,706	0·53
Rajputana	3	38,303	245,522	7,506	3·06
Baluchistan	2	5,552	161,278	2,808	1·74
Bengal	1	1,552	70,657	—1,319	...
Burma (embankments)		469,663*	337,019	66,911	19·86
Total Irrigation ...	74	2,915,560	3,274,701	323,277	9·87
Navigation.					
Madras	4	...	926,501	983	0·11
Bengal	2	...	1,091,245	24,921	2·28
Total Navigation ...	6	...	2,017,746	25,904	1·28

* These figures represent the area the cultivation of which depends upon the protection afforded by the embankments.

The Sind and Punjab Inundation Canals gave, as usual, the best results, paying 26·22 per cent. and 24·07 per cent., respectively, on their capital, as compared with 20·83 per cent. and 13·51 per cent. in the previous year. In Burma, this class of works is represented entirely by embankments, mostly on the banks of the Irrawaddy, which have been of great benefit in reclaiming waste lands and protecting them from floods. The area, which at an outlay of Rx. 337,019 has been protected in this manner, amounts to 469,663 acres and the net revenue was equivalent to a return on capital of nearly 20 per cent.

MINOR WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

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

Area irrigated	1,969,690 acres
	Rx.
Gross receipts	467,550
Expenditure	184,236
Net revenue	283,314

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.

9. The table given in paragraph 2 of this review shows the surplus revenue derived from Productive Works up to the end of the year after deducting interest at 4 per cent. on the total capital outlay. But though, for purposes of

account, interest on the full direct capital outlay is charged against each work, it is not actually payable on any portion of the outlay not met from borrowed money. The results of the irrigation works in India as they affect the general tax-payer were as follows up to the end of the year:—

	During 1897-98.	To end of 1897-98.
MAJOR WORKS.		
PRODUCTIVE—	Rx.	Rx.
Total direct Capital outlay from borrowed money	692,431	24,413,749
Interest on borrowed capital	962,701	16,483,106
Direct Capital outlay charged against revenue	12,715	6,042,433
Indirect charges	87,964	2,806,963
Working expenses (direct charges)	859,491	18,058,951
Total charges on tax-payer	1,922,871	43,391,453
Total revenue	*3,267,665	51,075,883
Surplus revenue	1,344,794	7,684,430
PROTECTIVE—		
Direct Capital outlay (charged against revenue)	37,517	2,183,621
Indirect charges	5,593	140,665
Working expenses (direct charges)	32,628	301,057
Total charges on tax-payer	75,738	2,625,343
Total revenue	*74,817	473,428
Loss	921	2,151,915
Total surplus revenue, Major Works	1,343,873	5,532,515
MINOR WORKS.		
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.		
Direct Capital outlay (charged against revenue)	128,699	4,996,642
Indirect charges	13,135	539,686
Working expenses (direct charges)	180,089	5,734,134
Total charges on tax-payer	321,923	11,270,462
Total revenue	*538,410	13,088,221
Surplus revenue	216,487	1,817,759
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.		
Total expenditure	184,236	3,236,438
Total revenue	*467,550	7,615,045
Surplus revenue	283,314	4,378,607
Total surplus revenue, Minor Works	499,801	6,196,366
Total surplus revenue, Major and Minor Works	1,843,674	11,728,881

* 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; 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.

10. The total area irrigated by all classes of Irrigation Works in India in 1897-98 was 19 million acres, and the value of the crops raised on this area is estimated at 45 crores of rupees.

ORDER.—Ordered, that this Review, with a copy of the note by the Accountant General, Public Works Deparment, be forwarded to the Finance and Commerce and Revenue and Agriculture Departments, and 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 the Review be published in Part I of the *Gazette of India* and the Note in the Supplement thereto.

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

J. Higham

Joint Secretary to the Govt. of India.

Document accompanying.

Note by the Accountant General, Public Works Department, dated 10th March 1899.

To × will follow
The Secretary to the Govt of Madras
Public Works Department
(with 12 spare copies)

G. C. Press, Simla.—No. 680 P. W. D.—4-8-99.—500.

Accompaniment to Government of India, Public Works Department, Review No. 786 C. W. I., dated 2nd August 1899, published in Part I of the *Gazette of India*, dated 5th August 1899.

Note by A. R. Becher, Esq., Accountant General, Public Works Department, upon the accounts of Revenue and Expenditure of Irrigation Works in India for 1897-98.

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 Works. There are 50 projects classed as Major Works, of which one, *viz.*, the Hijili Tidal Canal in Bengal, is a purely navigation canal. The accounts of the Sirsa Branch of the Western Jumna Canal in the Punjab (which was shown in the previous year's notes as a separate project) have been incorporated with those of the Western Jumna Canal.

Of these, 41 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 para. 21. 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 80 separate projects of this class; for the others only one account of receipts and charges for each work or group of works is kept. The four works in Upper Burma which were shown in the previous year's note as works for which Capital and Revenue accounts are kept have been transferred to the category of works for which Capital accounts are not kept. Of the 80 projects for which Capital and Revenue accounts are kept, 6 are purely navigation canals, of which 2 are in Bengal and 4 in [illegible].

5. One prominent feature in the transactions of Irrigation W[illegible]n India during the years 1896-97 and 1897-98 is the very high receipts f[illegible] the canals

in Northern India owing to the unusually dry nature of the seasons, in consequence of which there was a great demand for canal water. The impressions produced by these two years of drought on the occupiers of lands alongside the canals, will no doubt tend to stimulate a greater use of canal water in future.

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

	Major Works.	Minor Works.	Total.
	Rx.	Rx.	Rx.
Capital Outlay.			
During 1897-98 . . .	775,125	132,200	907,325
To end of 1897-98 . . .	34,127,336	5,292,447	39,419,783
Revenue Account, 1897-98.			
Gross Revenue . . .	3,382,684	588,693	3,971,377
Maintenance and Working . .	993,250	239,512	1,232,762
Net Revenue . . .	2,389,434	349,181	2,738,615
Interest . . .	1,284,250	...	...
Net profit after paying interest on Capital . . .	1,105,184	...	...
Percentage of net Revenue of the year on the Capital outlay to end of the year . . .	7·00	6·60	6·95
Against in 1896-97 . . .	6·03	6·14	6·04
,, 1895-96 . . .	3·88	5·49	4·09

7. The net revenue derived from Major Works was better than that of the previous year by Rx. 377,161. This was due chiefly to the large increase of revenue from the canals in Bengal, North-Western Provinces and Oudh and the Punjab, owing to the seasons having been very favourable for canal irrigation on account of drought, partly to the further increase of irrigation from the Chenab Canal in the Punjab and the Godavari and Kistna Delta Systems in Madras, and partly to favourable inundation and better working of the canals in Sind. The net profit to the State after paying interest on capital amounted to Rx. 1,105,184 against Rx. 758,731 in 1896-97. The net profit would have been considerably larger had it not been that the works in Bengal and the Deccan and the Kurnool Canal and Barur tank in Madras have failed to fulfil the conditions of Productive Public Works, as explained in para. 21 of this note.

8. The projects noted in the margin were not in operation during 1897-98. When these projects are completed and the irrigation from them and the Chenab Canal is fully developed, the net profit from Major Works will be still further increased. It is probable, however, that the profit during the next two or three years will probably be somewhat smaller than that in 1897-98 which was abnormally high owing to drought.

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

9. The net revenue from Minor Works was better than that of the previous year by Rx. 23,176. The important variations in the revenue from this class of works are explained in para. 37 below.

10. The receipts and charges of the year 1897-98 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 :—

1897-98.

	Imperial.					Provincial.					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.	Interest.	Net profit.
MAJOR WORKS.															
Productive.															
Irrigation.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Burma	...	...	...	1,421	—1,421	...	...	...	...	...	...	...	...	1,421	—1,421
Bengal	...	...	...	663	—663	208,075	139,829	68,246	238,913	—170,667	208,075	139,829	68,246	239,576	—171,330
N.-W. P. and Oudh	117,498	...	117,498	—9,342	126,840	892,086	266,980	625,106	308,674	316,432	1,009,584	266,980	742,604	299,332	443,272
Punjab	1,178,050	307,322	870,728	314,329	556,399	...	...	...	...	...	1,178,050	307,322	870,728	314,329	556,399
Madras	734,370	179,925	554,445	245,893	308,552	...	—161	161	...	161	734,370	179,764	554,606	245,893	308,713
Bombay	167,643	59,430	108,213	93,384	14,829	...	...	...	...	...	167,643	59,430	108,213	93,384	14,829
Stores unappropriated	...	...	...	4	—4	...	...	...	...	...	...	...	...	4	—4
TOTAL	2,197,561	546,677	1,650,884	646,352	1,004,532	1,100,161	406,648	693,513	547,587	145,926	3,297,722	953,325	2,344,397	1,193,939	1,150,458
Navigation.															
Bengal	...	...	...	3,024	—3,024	9,143	3,939	5,204	7,182	—1,978	9,143	3,939	5,204	10,206	—5,002
TOTAL PRODUCTIVE	2,197,561	546,677	1,650,884	649,376	1,001,508	1,109,304	410,587	698,717	554,769	143,948	3,306,865	957,264	2,349,601	1,204,145	1,145,456
Protective.															
Irrigation.															
N.-W. P. and Oudh	13,761	11,473	2,288	16,296	—14,008	...	...	...	...	...	13,761	11,473	2,288	16,296	—14,008
Punjab	40,792	11,300	29,492	15,373	14,119	...	...	...	...	...	40,792	11,300	29,492	15,373	14,119
Madras	6,199	3,678	2,521	16,733	—14,212	...	...	...	...	...	6,199	3,678	2,521	16,733	—14,212
Bombay	15,067	9,535	5,532	31,703	—26,171	...	...	...	...	...	15,067	9,535	5,532	31,703	—26,171
TOTAL PROTECTIVE	75,819	35,986	39,833	80,105	—40,272	...	...	...	...	...	75,819	35,986	39,833	80,105	—40,272
TOTAL MAJOR WORKS	2,273,380	582,663	1,690,717	729,481	961,236	1,109,304	410,587	698,717	554,769	143,948	3,382,684	993,250	2,389,434	1,284,250	1,105,184
MINOR WORKS.															
Irrigation.															
Rajputana	12,840	5,334	7,506	...	7,506	...	...	...	...	...	12,840	5,334	7,506	...	7,506
Baluchistan	5,587	2,779	2,808	...	2,808	...	...	...	...	...	5,587	2,779	2,808	...	2,808
Burma	...	...	...	...	...	89,996	23,085	66,911	...	66,911	89,996	23,085	66,911	...	66,911
Bengal	...	...	...	...	...	256	1,575	—1,319	...	—1,319	256	1,575	—1,319	...	—1,319
N.-W. P. and Oudh	...	...	...	...	...	35,669	18,970	16,699	...	16,699	35,669	18,970	16,699	...	16,699
Punjab	141,416	90,172	51,244	...	51,244	...	...	...	...	...	141,416	90,172	51,244	...	51,244
Madras	...	...	...	...	...	98,329	24,037	74,292	...	74,292	98,329	24,037	74,292	...	74,292
Bombay	140,225	37,543	102,682	...	102,682	3,184	730	2,454	...	2,454	143,409	38,273	105,136	...	105,136
TOTAL	300,068	135,828	164,240	...	164,240	227,434	68,397	159,037	...	159,037	527,502	204,225	323,277	...	323,277
Navigation.															
Bengal	...	...	...	...	...	51,165	26,244	24,921	...	24,921	51,165	26,244	24,921	...	24,921
Madras	...	...	...	...	...	10,026	9,043	983	...	983	10,026	9,043	983	...	983
TOTAL	...	...	...	...	...	61,191	35,287	25,904	...	25,904	61,191	35,287	25,904	...	25,904
TOTAL MINOR WORKS	300,068	135,828	164,240	...	164,240	288,625	103,684	184,941	...	184,941	588,693	239,512	349,181	...	349,181
GRAND TOTAL	2,573,448	718,491	1,854,957	729,481	1,125,476	1,397,929	514,271	883,658	554,769	328,889	3,971,377	1,232,762	2,738,615	1,284,250	1,454,365

11. The foregoing table shows that after paying interest on money expended in the construction of works classed as Productive Public Works, the highest net profits were, as in the previous year, 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.

12. The net revenue derived from Protective Irrigation Works fell short of the interest on the Capital expended on them by Rx. 40,272, against a deficiency of Rs. 50,442 in 1896-97. The improvement in 1897-98 was mainly due to an increase of revenue in the North-Western Provinces and Oudh and the Punjab owing to drought, and partly to a larger area having been brought under the influence of irrigation from the Nira Canal in Bombay. The only project which has paid off the interest on the Capital expenditure is the Swat River Canal in the Punjab, the other projects under this head failed to do so. The Mhaswad tank in Bombay failed even to cover the cost of its up-keep and maintenance.

Major Works.

13. The following statement shows in detail the financial results of individual Major Irrigation Works during, and to the end of, 1897-98 :—

Number of works.	Major Works.	Capital outlay to end of 1897-98.			Revenue Account for 1897-98.						Revenue Account to end of 1897-98.				
		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.	Rx.
1	BURMA.														
	Mandalay Canal . . .	65,283	1,270	66,553	...	...	...	1,421	—1,421	...	...	...	...	1,537	—1,537
4	BENGAL.														
	Irrigation.														
	Orissa Project . . .	2,571,969	58,245	2,630,214	55,193	53,992	1,201	102,752	—101,551	·04	669,853	1,008,596	—338,743	2,276,701	—2,615,444
	Midnapore Canal . . .	828,077	18,466	846,543	27,403	24,023	3,380	33,113	—29,733	·39	590,866	552,555	38,311	839,306	—800,995
	Sone Project . . .	2,587,444	91,711	2,679,155	125,479	61,814	63,665	103,711	—40,046	2·37	1,632,406	1,291,019	341,387	2,280,931	—1,939,544
		5,987,490	168,422	6,155,912	208,075	139,829	68,246	239,576	—171,330	1·11	2,893,125	2,852,170	40,955	5,396,938	—5,355,983
	Navigation.														
	Hijili Tidal Canal . . .	255,173	6,351	261,524	9,143	3,939	5,204	10,206	—5,002	1·99	134,702	110,250	24,452	213,952	—189,500
	TOTAL BENGAL .	6,242,663	174,773	6,417,436	217,218	143,768	73,450	249,782	—176,332	1·14	3,027,827	2,962,420	65,407	5,610,890	—5,545,483
5	N.-W. PROVINCES AND OUDH.														
	Irrigation.														
	Ganges Canal . . .	2,819,143	175,187	2,994,330	434,550	114,575	319,975	112,596	207,379	10·68	8,129,186	3,407,185	4,722,001	4,060,579	661,422
	Lower Ganges Canal . .	3,252,648	239,257	3,491,905	311,453	93,163	218,290	129,842	88,448	6·25	4,261,593	1,862,661	2,398,932	2,680,668	—281,736
	Agra Canal	885,133	68,055	953,188	97,223	24,113	73,110	35,411	37,699	7·66	1,171,324	539,300	632,024	829,959	—197,935
	Eastern Jumna Canal . .	362,567	22,904	385,471	166,358	35,129	131,229	14,435	116,794	34·04	3,500,365	1,071,894	2,428,471	493,095	1,935,376
	Fatehpur Branch of the Lower Ganges Canal . . .	222,023	18,044	240,067	...	...	...	7,048	—7,048	...	...	...	...	11,869	—11,869
	TOTAL N.-W. P. & OUDH .	7,541,514	523,447	8,064,961	1,009,584	266,980	742,604	299,332	443,272	9·21	17,062,468	6,881,040	10,181,428	8,076,170	2,105,258
7	PUNJAB.														
	Irrigation.														
	Western Jumna Canal, including Sirsa Branch . . .	1,544,642	75,307	1,619,949	253,809	86,236	167,573	60,931	106,642	10·34	6,648,976	2,151,011	4,497,965	1,199,583	3,298,382
	Bari Doab Canal . . .	1,744,251	64,639	1,808,890	314,308	67,208	247,100	69,564	177,536	13·66	5,043,938	1,942,740	3,101,198	2,178,893	922,305
	Sirhind ,, . . .	2,297,848	118,146	2,415,994	328,665	67,085	261,580	91,832	169,748	10·83	1,929,234	735,045	1,194,189	1,747,343	—553,154
	Lower Sohag and Para Canal .	68,877	2,748	71,625	11,806	7,565	4,241	2,748	1,493	5·92	105,516	73,754	31,762	33,110	—1,348
	Chenab Canal . . .	2,215,555	53,792	2,269,347	232,715	66,152	166,563	84,215	82,348	7·34	694,784	312,412	382,372	457,127	—74,755
	Sidhnai ,, . . .	112,776	3,665	116,441	36,747	13,076	23,671	4,432	19,239	20·33	287,552	103,309	184,243	45,452	138,791
	Jhelum ,, . . .	19,785	642	20,427	...	...	...	607	—607	...	...	...	...	1,079	—1,079
	TOTAL PUNJAB .	8,003,734	318,939	8,322,673	1,178,050	307,322	870,728	314,329	556,399	10·46	14,710,000	5,318,271	9,391,729	5,662,587	3,729,142

Number of works.	Major Works.	Capital outlay to end of 1897-98.			Revenue Account for 1897-98.						Revenue Account to end of 1897-98.				
		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.	P.x.
9	MADRAS.														
	Irrigation.														
	Godavari Delta System	1,107,579	190,228	1,297,807	316,043	67,527	248,516	44,145	204,371	19·15	6,900,962	2,039,578	4,861,384	1,347,755	3,513,629
	Kistna ,, ,,	1,235,069	84,098	1,319,167	247,480	73,652	173,828	48,625	125,203	13·18	4,180,107	1,349,129	2,830,978	961,527	1,869,451
	Penner Anicut ,,	164,758	25,161	189,919	16,460	2,037	14,423	6,590	7,833	7·59	363,019	62,689	300,330	189,239	111,091
	Cauvery Delta ,,	186,596	12,862	199,458	96,340	6,851	89,489	7,192	82,297	44·87	2,662,544	194,553	2,467,991	194,246	2,273,745
	Srivaikuntam Anicut System	137,074	10,118	147,192	11,449	3,430	8,019	5,466	2,553	5·45	213,910	73,231	140,679	135,606	5,073
	Sangam Anicut System	315,095	70,506	385,601	18,727	4,537	14,190	12,567	1,623	3·68	165,816	60,143	105,673	164,862	— 59,189
	Kurnool Canal	2,171,528	246	2,171,774	15,622	12,404	3,218	86,853	—83,635	·15	169,263	238,316	—69,053	1,343,415	—1,412,468
	Barur Tank	40,217	2,287	42,504	962	370	592	1,609	—1,017	1·39	6,900	4,324	2,576	19,150	—16,574
	Periyar Project	829,285	23,629	852,914	11,287	8,956	2,331	32,846	—30,515	·27	14,843	13,375	1,468	193,486	—192,018
	Total Madras	6,187,201	419,135	6,606,336	734,370	179,764	(a)554,606	245,893	308,713	8·40	14,677,364	4,035,338	10,642,026	4,549,286	6,092,740
8	BOMBAY.														
	Sind.														
	Irrigation.														
	Desert Canal														
	Unharwah	123,689	4,099	127,788	15,974	7,929	8,045	4,937	3,108	6·30	280,766	125,068	155,698	95,105	60,593
	Begari Canal	61,012	1,676	62,688	14,512	3,560	10,952	2,440	8,512	17·47	97,101	36,860	60,241	21,604	38,637
	Eastern Nara Works	164,861	4,902	169,763	42,356	12,178	30,178	6,566	23,612	17·78	692,503	267,119	425,384	160,619	264,765
	Jamrao Canal	606,499	21,240	627,739	59,571	14,486	45,085	24,169	20,916	7·18	955,986	382,399	573,587	548,806	24,781
	Dad Canal	376,226	11,179	387,405	...	...	...	12,426	—12,426	...	...	...	...	22,846	—22,846
	Naolakhi Canal	41,716	1,186	42,902	...	...	...	1,221	—1,221	...	...	...	...	1,746	—1,746
	Nasrat Canal	15	...	15	...	...	...	...	...	...	...	...	...	...	...
		20	...	20	...	...	...	1	—1	...	...	...	...	1	—1
	Total Sind	1,374,038	44,282	1,418,320	132,413	38,153	94,260	51,760	42,500	6·65	2,026,356	811,446	1,214,910	850,727	364,183
7	Deccan and Gujarat.														
	Irrigation.														
	Hathmati Canal	49,093	2,691	51,784	1,279	687	592	1,964	—1,372	1·14	13,994	18,400	—4,406	49,266	—53,672
	Lower Panjhra River Works	44,392	2,319	46,711	1,817	915	902	1,776	—874	1·93	32,421	16,267	16,154	47,192	—31,033
	Kadva River Works	71,670	3,062	74,732	825	2,243	—1,418	2,829	—4,247	...	17,918	18,913	—995	51,395	—52,390
	Lakh Canal	35,245	1,944	37,189	272	4,681	—4,409	1,410	—5,819	...	4,058	20,315	—16,257	41,180	—57,437
	Mutha Canals	636,594	23,504	660,098	23,362	7,923	15,439	25,459	—10,020	2·34	391,203	154,028	237,175	590,514	—353,339
	Ekruk Tank	122,812	11,227	134,039	1,688	3,373	—1,685	4,912	—6,597	...	34,432	46,497	—12,065	137,176	—149,241
	Krishna Canal	81,854	4,635	86,489	5,987	1,455	4,532	3,274	1,258	5·24	74,485	48,395	26,090	97,895	—71,805
	Total Deccan and Gujarat	1,041,660	49,382	1,091,042	35,230	21,277	13,953	41,624	—27,671	1·28	568,511	322,815	245,696	1,014,618	—768,922
	Total Bombay	2,415,698	93,664	2,509,362	167,643	59,430	108,213	93,384	14,829	4·31	2,594,867	1,134,261	1,460,606	1,865,345	—404,739
41	Total Productive. Irrigation	30,200,920	1,524,877	31,725,797	3,297,722	953,325	2,344,397	1,193,935	1,150,462	7·39	51,937,824	20,221,080	31,716,744	25,551,863	6,164,881
	Total Productive. Navigation	255,173	6,351	261,524	9,143	3,939	5,204	10,206	—5,002	1·99	134,702	110,250	24,452	213,952	—189,500
	Total Productive. Total	30,456,093	1,531,228	31,987,321	3,306,865	957,264	2,349,601	1,204,141	1,145,460	7·35	52,072,526	20,331,330	31,741,196	25,765,815	5,975,381

(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
Periyar Project	23,135	1,582	21,553
	430,746	47,422	383,324

(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 1897-98.			Revenue Account for 1897-98.					Net profit.
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net revenue.	Interest.		Net profit.
	Protective.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		Rx.
1	N.-W. PROVINCES AND OUDH.									
	Irrigation.									
	Betwa Canal . . .	408,355	21,847	430,202	13,761	11,473	2,288	16,296		—14,008
1	PUNJAB.									
	Irrigation.									
	Swat River Canal . .	385,397	14,343	399,740	40,792	11,300	29,492	15,373		14,119
1	MADRAS.									
	Irrigation.									
	Rushikulya Project . .	425,522	33,920	464,442	(*a*) 6,199	3,678	2,521	16,733		—14,212
6	DECCAN AND GUJARAT.									
	Irrigation.									
	Gokak Canal, 1st Section .	40,094	1,173	41,267	(*b*)	(*b*)	(*b*)	1,604		—1,604
	Mhaswad Tank . . .	198,472	8,778	207,250	1,540	3,409	—1,869	7,939		—9,808
	Nira Canal	534,517	32,574	567,091	13,527	6,126	7,401	21,372		—13,971
	Shetphal Tank . . .	14,466	315	14,781	...	...	...	304		—304
	Chankapur Tank . . .	8,979	407	9,386	...	...	...	317		—317
	Maladevi Tank . . .	5,571	285	5,856	...	...	...	167		—167
	TOTAL BOMBAY .	802,099	43,532	845,631	15,067	9,535	5,532	31,703		—26,171
9	TOTAL PROTECTIVE .	2,021,373	118,642	2,140,015	75,819	35,986	39,833	80,105		—40,272
50	GRAND TOTAL .	32,477,466	1,649,870	34,127,336	3,382,684	993,250	2,389,434	(*c*) 1,284,246		(*c*) 1,105,188

(*a*) Excludes Rx. 4,531 on account of old irrigation revenue.
(*b*) This is now classed as a minor work and combined with Gokak Storage Works.
(*c*) Excludes Rx. 4 on account of stores unappropriated.

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

	1897-98.	1896-97.	1895-96.
1. Punjab	10·32	9·33	5·30
2. North-Western Provinces and Oudh	8·77	7·27	3·19
3. Madras	7·88	6·71	6·89
4. Bombay—Sind	6·65	6·30	5·59
5. Bombay—Deccan and Gujarat	1·01	·90	1·43
6. Bengal	1·14	·83	·19
Total	7·00	6·03	3·88

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

	Per cent.
1897-98	11·31
1896-97	9·65
1895-96	10·01

16. The systems which in 1897-98 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.		
	1897-98.	1896-97.	1895-96.
1. Cauvery Delta System	44·87	45·86	51·19
2. Eastern Jumna Canal	34·04	26·77	17·21
3. Sidhnai Canal	20·33	17·37	22·28
4. Godavari Delta System	19·15	16·41	15·08
5. Begari Canal	17·78	15·40	13·13
6. Unharwah Project	17·47	17·14	9·83
7. Bari Doab Canal	13·66	11·89	10·29
8. Kistna Delta System	13·18	10·50	12·36
9. Sirhind Canal	10·83	8·59	2·90
10. Ganges „	10·68	9·55	4·68
11. Western Jumna Canal	10·34	11·29	3·28
12. Agra Canal	7·67	6·02	2·79
13. Penner Anicut	7·59	6·87	7·34
14. Swat River Canal	7·38	6·52	3·90
15. Chenab Canal	7·34	6·75	4·40
16. Eastern Nara Works	7·18	6·21	4·28
17. Desert Canal	6·30	2·91	5·35
18. Lower Ganges Canal	6·25	4·74	1·12
19. Lower Sohag and Para Canal	5·92	4·89	9·62
20. Srivaikuntam Anicut System	5·45	2·20	3·64
21. Krishna Canal	5·24	2·92	2·14

17. The systems that have, up to the end of 1897-98, paid off the accumulated interest on the Capital expended on them are noted below :—

	Surplus. Rx.
1. Godavari Delta System	3,513,629
2. Western Jumna Canal, including Sirsa Branch	3,298,382
3. Cauvery Delta System	2,273,745
4. Eastern Jumna Canal	1,935,376
5. Kistna Delta System	1,869,451
6. Bari Doab Canal	922,305
7. Ganges Canal	661,422
8. Begari „	264,765
9. Sidhnai „	138,791
10. Penner Anicut System	111,091
11. Desert Canal	60,593
12. Unharwah	38,637
13. Eastern Nara Works	24,781
14. Srivaikuntam Anicut System	5,073
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 1897-98 on these systems of	15,118,041
The charge to the State on other Major Works is { Productive Works	9,142,660
{ Protective Works	856,972
	9,999,632
And this leaves a net profit to date on all Major Works of	5,118,409

18. The net profit of Rx. 15,118,041 from the fourteen projects detailed above exceeds the Capital invested in them by Rx. 4,051,439; and judging from the growth of irrigation on Productive Works as a whole it seems probable that whole of the money expended on their construction will be paid off within the next nine or ten years, even though some of the projects show no prospects of ever paying the interest on the Capital outlay.

19. 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.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
		Rx.	Rx.	Rx.	Rx.	Rx.
North-Wetern Provinces and Oudh.						
Lower Ganges Canal	1878	280,752	316,845	406,284	370,184	281,736
Agra Canal	1874	251,733	249,235	257,746	235,634	197,935
Punjab.						
Sirhind Canal	1887	762,105	816,591	838,389	722,901	553,154
Lower Sohag and Para Canal	1886	24,384	23,949	3,585	2,841	1,348
Chenab Canal	...	193,920	234,568	220,715	157,104	74,755
Madras.						
Sangam Anicut System	1885	65,075	63,523	62,725	60,813	59,189
TOTAL	...	1,577,969	1,704,711	1,789,444	1,549,477	1,168,117

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

20. The debit against all these projects decreased during 1896-97 and 1897-98. The Chenab Canal will be practically completed in 1899-1900, and it seems very likely that the debit against this canal will be cleared off before is completion.

21. 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 1897-98.	NET GAIN OR LOSS IN WORKING EACH YEAR.				
		1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal—						
Orissa Project	2,630,214	—16,011	—15,097	—5,559	—2,280	1,201
Midnapore Canal	846,543	9,658	6,986	—1,248	4,536	3,380
Sone Project	2,679,155	18,470	12,809	19,088	46,218	63,665
Hijili Tidal Canal	261,524	269	1,110	58	5,076	5,204
Bombay, Deccan and Gujarat—						
Hathmati Canal	51,784	368	499	576	272	592
Lower Panjhra River Works	46,711	1,230	987	1,041	833	902
Kadva River Works	74,732	397	—465	41	—787	—1,418
Lakh Canal	37,189	—226	—1,167	—772	—1,281	—4,409
Mutha Canals	660,098	18,071	15,368	19,886	13,988	15,439
Ekruk Tank	134,039	—261	1,682	1,096	229	—1,685
Krishna Canal	86,489	2,383	4,178	1,852	2,525	4,532
TOTAL	7,508,478	34,348	26,890	36,059	69,329	87,403

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.

22. The sources from which the revenue of the Major Works was derived during 1897-98 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.	1896-97.	1895-96.	1894-95.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal . . .	...	156,027	...	61	...	411	269	101	52,192	1,463	14	6,680	217,318	190,221	150,773	152,013	166,500
North-Western Provinces and Oudh .	117,498	822,184	54,688	755	232	16,214	...	5,106	1,612	270	1,570	3,216	1,023,345	872,641	487,311	635,743	701,981
Punjab . . .	57,914	1,028,943	76,094	8,984	32	3,219	2,434	25,573	6,680	1,490	997	11,479	1,218,842	1,094,445	709,826	596,555	535,091
Madras . . .	710,663	14,321	...	...	96	1,208	2,937	...	10,630	291	5	308	740,569	665,438	643,683	599,667	589,586
Bombay . . .	123,421	42,760	...	443	10,951	180	1,352	600	...	81	168	2,754	182,710	154,050	142,654	148,435	137,113
Total for 1897-98 .	1,009,496	2,064,238	130,782	5,243	11,311	21,232	7,042	31,380	71,114	3,595	2,754	24,497	3,382,684	2,976,795	2,184,247	2,132,413	2,130,271
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				
1895-96 .	859,180	1,064,503	52,284	4,497	11,876	24,890	6,521	25,884	66,294	3,061	2,227	13,580	2,134,247				
1894-95 .	815,910	1,145,084	71,897	4,009	10,708	26,527	6,653	22,764	59,955	3,310	2,086	13,481	2,182,413				
1893-94 .	735,187	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				

23. The gross revenue in 1897-98 exceeded that of the previous year by Rx. 405,889. The increase was contributed by every province. In Bengal, the North-Western Provinces and Oudh and the Punjab the increase was due chiefly to the very large demand for canal water, owing to the unusually dry nature of the *rabi* season of 1896-97 and the large area irrigated during the *kharif* season of 1897. In the Punjab the further development of irrigation from the Chenab Canal helped to swell the receipts. The increase in Madras was due chiefly to the development of irrigation from the Godavari and Kistna Delta systems and the Periyar project. That in Bombay was mainly due to favourable inundation and better working of canals in Sind, and partly to a larger area having been brought under the influence of irrigation, and partly to scanty rainfall on lands watered by the Nira Canal.

24. The following statement shows, for each Major Work for the five years ending 1897-98, 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).				
	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.
	Rx.	Rx.	Rx.	Rx.	Rx.	Acres.	Acres.	Acres.	Acres.	Acres.	Miles.	Miles.	Miles.	Miles.	Miles.
Bengal.															
Orissa Project	37,537	33,235	41,681	47,295	55,193	103,526	122,561	119,460	185,048	195,602	1,366	1,373	1,372	1,371	1,374
Midnapore Canal	30,477	29,442	26,363	27,867	27,403	85,763	70,116	65,011	65,183	72,206	355	336	336	337	356
Hijili Tidal Canal	5,919	5,853	6,198	9,095	9,143	...	...	...	...	...	29	29	29	29	29
Sone Project	92,567	83,483	76,531	105,964	125,479	366,776	317,134	395,222	555,156	433,445	1,575	1,595	1,596	1,596	1,596
Total Bengal	166,500	152,013	150,773	190,221	217,218	556,065	509,811	579,693	805,387	701,253	3,325	3,333	3,333	3,333	3,355
North-Western Provinces and Oudh.															
Ganges Canal	322,898	326,081	230,756	393,141	434,550	656,757	351,637	759,297	1,083,234	914,022	4,278	4,420	4,510	4,675	4,756
Lower Ganges Canal	202,071	175,575	115,589	254,081	311,453	525,853	231,143	666,880	1,042,662	866,591	3,557	3,574	3,614	3,729	3,772
Agra Canal	48,952	63,725	45,972	80,890	97,223	165,220	139,166	184,502	308,004	215,355	766	767	816	865	875
Eastern Jumna Canal	120,691	114,467	92,408	136,197	166,358	201,664	125,260	222,476	324,700	300,524	1,132	1,139	1,139	1,169	1,184
Betwa Canal	7,369	5,895	2,586	8,332	13,761	18,804	8,041	35,292	87,306	48,994	567	567	571	571	592
Total North-Western Provinces and Oudh	701,981	685,743	487,311	872,641	1,023,345	1,568,298	855,247	1,868,447	2,845,906	2,345,486	10,300	10,467	10,650	11,009	11,179
Punjab.															
Western Jumna Canal, including Sirsa Branch.	103,592	148,636	130,350	262,283	253,809	330,807	315,437	605,064	677,336	706,307	1,605	1,855	2,097	2,159	2,335
Bari Doab Canal	222,543	228,336	250,340	286,041	314,308	540,057	534,697	617,463	731,942	849,074	1,415	1,435	1,481	1,486	1,520
Sirhind Canal	108,524	95,980	134,725	279,349	328,665	275,897	279,714	653,433	943,789	860,817	3,033	3,035	3,035	3,033	3,032
Lower Sohag and Para Canal	9,721	10,169	13,387	9,631	11,806	71,179	70,977	75,762	58,923	102,014	139	139	146	146	146
Chenab Canal	38,401	60,237	120,049	190,839	232,715	270,405	269,357	369,935	520,279	810,000	794	885	881	1,571	1,645
Sidhnai	26,718	25,695	36,581	33,836	36,747	151,427	144,397	116,427	149,454	185,709	180	180	180	180	180
Swat River Canal	25,592	27,502	24,394	32,466	40,792	110,819	91,892	81,210	123,087	138,557	165	165	165	165	204
Total Punjab	535,091	596,555	709,826	1,094,445	1,218,842	1,750,591	1,706,471	2,519,344	3,204,810	3,652,478	7,331	7,694	7,985	8,740	9,062
Madras.															
Godavari Delta System	253,863	262,885	270,605	292,840	328,443	721,740	759,513	633,126	739,849	799,435	2,394	2,394	2,397	2,406	2,408
Kistna „ „	208,009	208,988	229,307	225,604	254,580	512,578	519,976	481,375	482,633	520,373	1,943	1,943	1,943	1,943	1,943
Penner Anicut System	28,070	28,352	28,561	27,217	28,160	70,346	70,559	70,128	68,153	70,464	142	142	142	142	143
Cauvery Delta „	323,752	454,199	454,842	449,719	450,751	996,055	989,891	987,103	977,123	989,808	2,094	2,094	2,094	2,094	2,094
Srivaikuntam Anicut System	18,359	17,895	15,965	18,731	19,349	40,570	38,573	33,962	40,147	41,668	90	90	90	90	90
Sangram Anicut System	31,424	32,503	33,103	33,542	32,627	74,960	76,678	77,347	79,786	76,277	293	293	293	293	304
Kurnool Canal	12,944	11,305	13,973	14,310	15,622	31,424	33,540	32,903	87,226	47,008	503	503	503	503	503
Barur Tank	1,108	1,187	1,109	1,154	1,162	4,324	4,480	4,229	4,440	4,421	32	32	32	32	32
Rushikulya Project	1,757	4,819	6,410	10,908	10,730	8,195	27,389	35,917	63,327	67,318	84	109	145	185	199
Periyar Project	...	...	...	3,555	34,422	...	...	...	63,751	89,143	...	...	...	86	116
	879,286	1,022,133	1,053,875	1,077,580	1,175,846	2,460,192	2,520,599	2,406,090	2,606,435	2,705,915	7,575	7,600	7,639	7,774	7,832
Deduct old Irrigation revenue	289,700	422,466	410,192	412,142	435,277	...	...	...	...		...	...	...	...	...
Total Madras	589,586	599,667	643,683	665,438	740,569	...	...	...	...	...	...	...	...	...	...
Bombay.															
Sind — Desert Canal	4,784	13,284	12,738	10,717	15,974	89,568	103,494	95,332	107,778	128,725	192	192	192	192	192
Sind — Unharwah	5,440	11,388	13,321	17,058	14,512	32,634	57,316	62,960	85,609	77,983	67	96	96	96	96
Sind — Begari Canal	37,946	36,939	32,220	36,870	45,717	207,383	211,430	183,393	199,843	256,886	176	158	158	158	158
Sind — Eastern Nara Works	47,538	45,127	40,205	50,044	59,915	228,903	234,795	190,041	236,807	289,538	278	278	286	286	286
	95,708	106,738	98,484	114,689	136,118	558,488	607,035	531,726	630,037	753,129	713	724	732	732	732
Deduct old Irrigation revenue	3,705	3,705	3,705	3,705	3,705	...	...	...	...	...	...	...	...	...	...
Total Sind	92,003	103,033	94,779	110,984	132,413	...	...	...	...	...	...	...	...	...	...
Deccan and Gujarat — Hathmati Canal	970	1,108	1,152	1,014	1,279	3,701	4,199	3,439	3,900	5,390	51	51	51	51	51
Deccan and Gujarat — Lower Panjhra River Works.	1,725	1,655	1,841	1,793	1,817	3,000	2,790	2,862	3,880	3,069	45	45	45	45	45
Deccan and Gujarat — Kadva River Works	1,187	1,188	985	1,222	825	3,027	2,767	2,489	3,403	3,103	39	39	39	39	39
Deccan and Gujarat — Lakh Canal	117	165	282	209	272	343	310	334	1,674	950	26	32	32	32	32
Deccan and Gujarat — Mutha Canals	24,792	23,339	27,645	23,495	23,362	8,259	10,082	8,138	6,457	12,691	155	155	155	155	155
Deccan and Gujarat — Ekruk Tank	2,380	2,887	2,642	2,090	1,688	2,889	3,292	2,589	3,960	3,547	48	48	48	48	48
Deccan and Gujarat — Krishna Canal	3,683	5,605	3,060	3,993	5,987	4,742	4,671	3,204	6,564	4,321	61	64	64	64	64
Deccan and Gujarat — Nira Canal	7,753	8,183	8,689	7,885	13,527	24,503	28,370	23,453	42,553	47,574	228	228	228	228	228
Deccan and Gujarat — Mhaswad Tank	2,503	1,272	1,579	1,365	1,540	5,283	4,226	3,481	7,547	6,133	95	95	94	94	94
Total Deccan and Gujarat	45,110	45,402	47,875	43,066	50,297	55,747	60,707	49,989	79,938	86,778	748	757	756	756	756
Total Bombay	137,113	148,435	142,654	154,050	182,710	614,235	667,742	581,715	709,975	839,907	1,461	1,481	1,488	1,488	1,488
Grand Total	2,130,271	2,182,413	2,134,247	2,976,795	3,382,684	6,949,381	6,259,870	7,955,289	10,172,513	10,245,039	29,992	30,575	31,095	32,344	32,916

25. The rate of revenue per acre irrigated during 1897-98 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' rates :—

Province.	Irrigation revenue (assessed).	Irrigated acreage.	Rate of revenue per acre.	Compared with rate in	
				1896-97.	1893-94.
	Rx.	Acres.	Rx.	Rx.	Rx.
Bombay, Deccan and Gujarat . .	38,083	86,778	·44	·50	·73
Madras	1,147,690	2,705,915	·42	·41	·42
North-Western Provinces and Oudh .	886,789	2,345,486	·38	·35	·40
Punjab	1,253,513	3,652,478	·34	·36	·36
Bengal	131,131	701,253	·19	·18	·18
Bombay—Sind	181,462	753,129	·17	·18	·18
TOTAL .	3,588,618	10,245,039	·35	·35	·36

26. The charges for maintenance and working for the year 1897-98 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.	Suspense.	Total Direct charges.	Indirect charges.	TOTAL.	Totals of previous four years.			
									1896-97.	1895-96.	1894-95.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	3,444	48,824	73,727	7,451	...	133,446	10,322	143,768	136,671	138,434	146,205	154,114
North-Western Provinces and Oudh	19,606	103,926	133,511	3,033	...	260,076	18,377	278,453	263,946	225,817	264,046	272,466
Punjab	7,251	135,464	151,983	2,624	...	297,322	21,300	318,622	308,701	284,048	265,055	244,506
Madras	5,139	66,656	93,259	10,048	...	175,102	8,340	183,442	197,472	170,312	147,246	152,753
Bombay	3,809	32,836	29,028	540	...	66,213	2,752	68,965	57,732	54,266	66,006	51,781
Total for 1897-98 .	39,249	387,706	481,508	23,696	...	932,159	61,091	993,250	964,522	872,877	888,558	875,620
1896-97 .	42,830	400,045	442,375	23,116	...	908,366	56,156	964,522				
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				

27. The working expenses in 1897-98 were more than those of the previous year by Rx. 28,728. The principal variations are explained as follows :—

Bengal.—The increase of Rx. 7,097 was due to increased share of establishment charges and to heavier charges for collection of revenue.

North-Western Provinces and Oudh.—The increase of Rx. 14,507 was caused by the increased irrigation which necessitated an increase in the maintenance and collection charges.

Punjab.—The increase of Rx. 9,921 was due to increased maintenance charges on the Chenab Canal owing to the expansion of irrigation from the canal.

Madras.—The decrease of Rx. 14,030 was due to the expenditure in 1896-97 on repairs to damages caused by floods having been very large.

Bombay.—The increase of Rx. 11,233 was due partly to special repairs on the Begari Canal, partly to the transfer to this head of the normal expenditure on famine relief work on the Lakh Canal and the Ekruk and Mhaswad tanks, and partly to increased collection charges.

28. The percentages of expenditure on the total expenditure incurred in each province during the five years ending 1897-98 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.
1897-98—														
Bengal	2·40	1·58	33·96	22·48	51·28	33·94	5·18	3·43	92·82	61·43	7·18	4·75	100	66·18
North-Western Provinces and Oudh	7·04	1·92	37·32	10·16	47·95	13·04	1·09	·29	93·40	25·41	6·60	1·80	100	27·21
Punjab	2·28	·59	42·52	11·11	47·70	12·47	·82	·22	93·32	24·39	6·68	1·75	100	26·14
Madras	2·80	·69	36·33	9·00	50·84	12·59	5·48	1·36	95·45	23·64	4·55	1·13	100	24·77
Bombay	5·52	2·08	47·61	17·97	42·09	15·89	·78	·30	96·00	36·24	4·00	1·50	100	37·74
Total	3·95	1·16	39·03	11·46	48·48	14·23	2·39	·70	93·85	27·55	6·15	1·81	100	29·36
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

29. The cost of maintenance and working per acre irrigated in the different provinces during the five years ending 1897-98, 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.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Bombay—Sind	·06	·07	·07	·05	·05	Including old maintenance charges.
2. Madras	·08	·08	·09	·09	·09	
3. Punjab	·14	·15	·11	·10	·09	
4. North-Western Provinces and Oudh	·17	·31	·12	·09	·12	
5. Bengal	·27	·28	·23	·16	·20	Excluding maintenance of Tidal Canal.
6. Bombay—Deccan and Gujarat	·38	·38	·41	·32	·35	

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

Percentage of maintenance and working on gross revenue.

Provinces.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Madras	21·7	19·0	20·5	22·6	19·6	Including old revenue and working expenses.
2. Punjab	45·7	44·4	40·0	28·2	26·1	
3. North-Western Provinces and Oudh	38·8	38·5	40·3	30·2	27·2	
4. Bombay—Sind	32·8	41·1	35·1	28·6	28·7	Ditto ditto.
5. Bombay—Deccan and Gujarat	47·2	50·8	43·0	59·9	61·3	
6. Bengal	92·6	96·2	91·8	71·8	66·2	

The variations indicated here are also very marked.

30. The percentages of the cost of revenue management on the revenue collected in the different provinces during the five years ending 1897-98 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.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	Remarks.
	Rx.	Rx.	Rx.	Rx.	Rx.	
1. Bombay—Sind	10·6	10·0	6·4	6·5	6·3	
2. Madras	9·0	8·6	8·7	10·5	10·5	
3. Punjab	16·9	15·4	13·9	11·1	10·9	
4. Bombay—Deccan and Gujarat	16·1	18·7	16·8	25·1	24·3	
5. North-Western Provinces and Oudh	14·5	14·2	18·6	10·5	9·5	
6. Bengal	28·7	31·1	31·1	24·9	24·0	

31. 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 Canals in Bengal and the Deccan and Gujarat absorbs a very large portion of the gross income.

MINOR WORKS.

Works for which Capital and Revenue Accounts are kept.

32. 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 1897-98 :—

Number of works.	Minor Works.	Capital outlay to end of 1897-98.			Revenue Account for 1897-98.				Revenue Account to end of 1897-98.		
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net Revenue.	Percentage of net revenue on capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.
3	RAJPUTANA—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	Irrigation—										
	Tanks in Ajmere Sub-Collectorate	154,480	4,539	159,019	5,483	2,682	2,801	1·76	140,685	71,848	68,837
	Tanks in Beawar Sub-Collectorate	60,606	3,460	64,066	4,932	1,827	3,105	4·85	109,157	55,412	53,745
	Tanks in Todgarh Sub-Collectorate	21,977	460	22,437	2,425	825	1,600	7·13	52,927	31,517	21,410
	Total	237,063	8,459	245,522	12,840	5,334	7,506	3·06	302,769	158,777	143,992
2	BALUCHISTAN—										
	Irrigation—										
	Khusdil Khan Reservoir	92,331	1,224	93,555	3,094	1,639	1,455	1·55	13,848	7,773	6,075
	Shebo Canal	66,579	1,144	67,723	2,493	1,140	1,353	2·00	13,353	8,880	4,473
	Total	158,910	2,368	161,278	5,587	2,779	2,808	1·74	27,201	16,653	10,548
2	BURMA—										
	Irrawaddy embankments	305,893	8,317	314,210	86,060	21,779	64,281	20·46	1,304,353	355,366	948,987
	Tongwa Island embankment	22,277	532	22,809	3,936	1,306	2,630	11·53	7,631	3,230	4,401
	Total	328,170	8,849	337,019	89,996	23,085	66,911	19·86	1,311,984	358,596	953,388
3	BENGAL—										
	Irrigation—										
	Sarun Project	67,939	2,718	70,657	256	1,575	—1,319	...	24,676	39,093	—14,417
	Navigation—										
	Calcutta and Eastern Canals	630,402	9,095	639,497	42,620	20,140	22,480	3·51	2,446,130	1,020,197	1,425,933
	Orissa Coast Canal	441,096	10,652	451,748	8,545	6,104	2,441	·54	84,355	96,080	—11,725
		1,071,498	19,747	1,091,245	51,165	26,244	24,921	2·28	2,530,485	1,116,277	1,414,208
	Total	1,139,437	22,465	1,161,902	51,421	27,819	23,[illegible]	2·03	2,555,161	1,155,370	1,399,791
4	NORTH-WESTERN PROVINCES AND OUDH—										
	Irrigation—										
	Dun Canals	69,828	1,703	71,531	10,969	4,154	6,815	9·53	266,761	146,828	119,933
	Rohilkhand Canals	162,814	16,316	179,130	18,941	12,358	6,583	3·68	369,384	302,474	66,910
	Bijnor Canals	14,792	2,189	16,981	4,800	1,505	3,295	19·40	59,096	23,192	35,904
	Bundelkhand Irrigation Works	7,436	804	8,240	959	953	6	·07	20,700	24,464	—3,764
	Total	254,870	21,012	275,882	35,669	18,970	16,699	6·05	715,941	496,958	218,983

Note.—The four works in Upper Burma which were shown in the previous year's note as works for which Capital and Revenue accounts are kept have been transferred to the category of works for which only Revenue accounts are kept.

Number of works.	Minor Works.	Capital outlay to end of 1897-98.			Revenue Account for 1897-98.				Revenue Account to end of 1897-98.		
		Direct.	Indirect.	Total.	Gross revenue.	Maintenance and working.	Net Revenue.	Percentage of net revenue on capital outlay.	Gross revenue.	Maintenance and working.	Net revenue.
5	PUNJAB—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
	Irrigation—										
	Upper Sutlej Inundation Canals	76,408	6,394	82,802	25,703	16,176	9,527	11·51	504,514	434,882	69,632
	Lower Sutlej Inundation Canals	11,873	299	12,172	65,938	45,172	20,766	170·59	1,847,843	1,066,086	781,757
	Indus Inundation Canals	68,791	1,973	70,764	40,136	21,899	18,237	25·77	790,139	770,571	19,568
	Shahpur Inundation Canals	20,245	943	21,188	9,639	5,474	4,165	19·65	90,427	55,351	35,076
	Ghaggar Canals	25,383	612	25,995	...	1,451	—1,451	...	...	1,451	—1,451
	Total	202,700	10,221	212,921	141,416	90,172	51,244	24·07	3,232,923	2,328,341	904,582
27	MADRAS—										
	Irrigation—										
	Chembrambakam Tank	63,450	11,243	74,693	2,853	—25	2,878	3·85	75,469	12,207	63,262
	Madras Water-supply and Irrigation Extension Project	151,583	23,822	175,405	2,827	279	2,548	1·45	46,568	49,917	—3,349
	Palar Anicut System	196,662	10,534	207,196	14,783	4,468	10,315	4·98	336,712	185,278	151,434
	Lower Coleroon Anicut System	78,633	2,187	80,820	29,831	4,014	25,817	31·94	1,079,584	164,092	915,492
	Pelandorai Anicut System	50,722	4,480	55,202	3,292	1,493	1,799	3·26	29,942	49,231	—19,289
	Shatiatope Anicut System	16,467	426	16,893	10,846	1,837	9,009	53·33	269,244	65,788	203,456
	Tirukkoyilur „ „	24,795	652	25,447	3,898	1,598	2,300	9·04	82,043	45,374	36,669
	Cheyar „ „	39,441	1,104	40,545	3,980	1,619	2,361	5·82	100,016	67,178	32,838
	Poiney „ „	22,562	607	23,169	4,912	1,068	3,844	16·59	130,890	63,106	67,784
	Sagileru Project	42,182	1,698	43,880	...	...	..	...	...	...	...
	Muniyar „	44,938	1,159	46,097	...	...	...	...	...	...	...
	Chopand „	9,137	186	9,323	...	...	...	...	...	...	...
	Other (11) works	80,616	2,940	83,556	21,107	7,686	13,421	16·06	493,297	234,502	258,795
		821,188	61,038	882,226	98,329	24,037	74,292	8·42	2,643,765	936,673	1,707,092
	Navigation—										
	Buckingham Canal	845,583	48,649	894,232	9,939	8,355	1,584	·18	308,725	315,946	—7,221
	Other (3) works	30,604	1,665	32,269	87	688	—601	...	1,168	9,489	—8,321
		876,187	50,314	926,501	10,026	9,043	983	·11	309,893	325,435	—15,542
	Total	1,697,375	111,352	1,808,727	108,355	33,080	(a)75,275	4·16	2,953,658	1,262,108	1,691,550

(a) Excludes Rx. 39,615, share due to old irrigation.

Number of works.	Minor Works.	Capital outlay to end of 1897-98.			Revenue Account for 1897-98.				Revenue Account to end of 1897-98.		
		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	SIND: Sukkur Canal	134,892	6,052	140,944	12,033	4,377	7,656	5·43	227,699	132,781	94,918
	SIND: Ghar „	41,554	2,544	44,098	59,060	19,378	39,682	89·99	1,651,774	485,144	1,166,630
	SIND: Marak Great Canal	19,609	802	20,411	8,134	2,572	5,562	27·25	140,687	53,117	87,570
	SIND: Sarfrazwah Canal	11,856	612	12,468	3,203	622	2,581	20·70	48,478	32,565	15,913
	SIND: Fuleli Canal	153,836	5,440	159,276	47,244	1,548	45,696	28·69	970,644	593,740	376,904
	SIND: Other works (2)	8,923	673	9,596	450	197	253	2·64	34,998	27,637	7,361
	Total Sind	370,670	16,123	386,793	130,124	28,694	(a) 101,430	26·22	3,074,280	1,324,984	1,749,296
27	DECCAN AND GUJARAT: Khari Cut	17,409	1,207	18,616	1,019	569	450	2·42	11,414	7,279	4,135
	DECCAN AND GUJARAT: Jamda Canals	99,116	4,991	104,107	1,226	2,612	—1,386	..	16,553	34,027	—17,474
	DECCAN AND GUJARAT: Parsul Tank	20,801	699	21,500	256	127	129	·60	1,174	837	337
	DECCAN AND GUJARAT: Pravara River Works—Ojhar Canal	30,963	2,064	33,027	1,028	1,154	—126	...	10,948	16,815	—5,867
	DECCAN AND GUJARAT: Bhatodi Tank	35,269	2,702	37,971	506	438	68	·18	10,264	9,716	548
	DECCAN AND GUJARAT: Matoba „	18,815	1,327	20,142	1,241	304	937	4·65	13,355	4,759	8,596
	DECCAN AND GUJARAT: Shirsuphal Tank	21,220	1,237	22,457	278	262	16	·07	4,004	4,809	—805
	DECCAN AND GUJARAT: Bhadalvadi „	21,311	1,431	22,742	272	266	6	·03	3,652	3,538	114
	DECCAN AND GUJARAT: Ashti „	75,705	7,904	83,609	476	420	56	·07	5,953	9,858	—3,905
	DECCAN AND GUJARAT: Upper Man River Works	40,754	2,316	43,070	262	401	—139	...	7,473	8,181	—708
	DECCAN AND GUJARAT: Yerla River Irrigation Works	65,613	4,351	69,964	796	714	82	·12	12,841	15,707	—2,866
	DECCAN AND GUJARAT: Maini Tank	36,662	2,303	38,965	383	289	94	·24	10,512	9,815	697
	DECCAN AND GUJARAT: Madag „	16,125	635	16,760	221	205	16	·10	5,251	6,046	—795
	DECCAN AND GUJARAT: Gokak Canal, 1st Section and Storage Works	81,937	3,276	(b) 85,213	3,184	730	2,454	2·88	17,992	5,248	12,744
	DECCAN AND GUJARAT: Other works (13)	75,149	9,111	84,260	2,137	1,088	1,049	1·24	30,122	22,799	7,323
	Total Deccan and Gujarat	656,849	45,554	702,403	13,285	9,579	3,706	·53	161,508	159,434	2,074
	Total Bombay	1,027,519	61,677	1,089,196	143,409	38,273	105,136	9·65	3,235,788	1,484,418	1,751,370
80	GRAND TOTAL: Irrigation	3,098,359	176,242	3,274,701	527,502	264,225	323,277	9·87	11,495,047	5,819,509	5,675,538
	GRAND TOTAL: Navigation	1,947,685	70,061	2,017,746	61,191	35,287	25,904	1·28	2,840,378	1,441,712	1,398,666
	GRAND TOTAL: Total	5,046,044	246,403	5,292,447	588,693	239,512	349,181	6·60	14,335,425	7,261,221	7,074,204

(a) Excludes Rx. 39,125, share due to old irrigation.

(b) Exclusive of Rx. 41,267, expenditure incurred from the grant under 35.—Construction of Protective Irrigation Works which is shown under Major Works.

33. This table shows that in 1897-98 the highest percentage of return on the capital expended was derived from the canals in Sind, followed by the canals in the Punjab, Burma and Madras in the order named. The works in the Deccan and Gujarat show the worst results.

34. The net revenue derived in 1897-98 from the works constructed for irrigation purposes (excluding navigation) taken collectively amounted to 9·87 per cent. on the capital outlay to end of the year against 9·13 in the previous year. The increase was partly due to a further increase of revenue from the canals in Sind, owing to favourable inundation; and partly to the revision of settlement in the Dera Ghazi Khan district in the Punjab.

35. The revenue from the navigation canals fell below that of the previous year by Rx. 2,986 and the working expenses by Rx. 7,538, giving an increase of Rx. 4,552 in the net revenue. The net revenue from these canals returned 1·28 per cent. on the capital outlay against 1·08 in the previous year.

36. The revenue during 1897-98 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:—

	Irrigation Revenue.													Totals of 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.	1896-97.	1895-96.	1894-95.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	10,869	1,658	...	...	...	...	1	...	...	8	12	292	12,840	13,328	13,262	13,477	14,193
Baluchistan	...	5,393	...	19	...	...	9	105	...	29	32	...	5,587	2,913	3,327	2,118	4,891
Burma	89,797	...	...	...	...	58	...	...	...	141	...	...	89,996	110,077	104,051	94,132	95,697
Bengal	...	210	...	...	...	...	74	...	49,843	216	...	1,078	51,421	52,701	54,505	50,715	52,339
North-Western Provinces and Oudh	8,628	21,308	2,280	277	7	755	...	2,140	1	...	120	153	35,669	32,855	22,347	23,676	26,065
Punjab	82,181	17,302	...	14	...	787	198	...	...	93	200	40,641	141,416	114,087	123,742	110,132	124,500
Madras	95,985	...	...	7	1,646	95	647	...	9,927	9	...	39	108,355	106,857	104,142	102,741	107,282
Bombay	125,310	14,243	...	34	...	127	849	1,345	596	55	34	816	143,409	132,135	88,046	139,023	135,839
Total for 1897-98	412,770	60,114	2,280	351	1,653	1,822	1,778	3,590	60,367	551	398	43,019	588,693	(a)564,953	513,422	536,014	560,806
1896-97	395,510	53,203	1,980	309	1,988	2,229	1,963	3,678	62,466	625	503	40,499	(a)564,953				
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				

(a) Exclusive of Rx. 20,227 revenue from works in Upper Burma which have been transferred to the category of works for which only Revenue accounts are kept.

37. The gross revenue in 1897-98 was better than that of the previous year by Rx. 23,740. The important differences are explained as follows:—

Burma.—The decrease of Rx. 20,081 was mainly due to the revenue derived from the Ma-ubin Island Embankment which was hitherto included with the revenue of the Henzada section of the Irrawady Embankments having been excluded in the accounts of 1897-98. The Ma-ubin Island Embankment is now treated as a work for which neither Capital nor Revenue accounts are kept.

Punjab.—The increase of Rx. 27,329 was due to the revision of the settlement in the Dera Ghazi Khan District.

Bombay.—The increase was Rx. 11,274. Of this increase, Rx. 10,345 occurred in the share of land revenue collected by the Civil Department, and was probably due to favourable inundation in Sind.

38. The working expenses of the year 1897-98 and of the previous four years are shown in the following statement:—

	Extensions and improvements.	Maintenance and repairs.	Establishment.	Tools and plant.	Suspense.	Total direct charges.	Indirect charges.	Total.	Totals of previous four years.			
									1897-98.	1895-96.	1894-95.	1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	24	2,975	2,160	—38	...	5,121	213	5,334	4,851	3,896	4,006	4,571
Baluchistan	...	1,355	1,249	...	...	2,604	175	2,779	1,539	1,297	1,340	2,232
Burma	275	13,701	8,677	...	...	22,653	432	23,085	18,964	13,546	22,434	18,032
Bengal	132	18,547	5,310	3,087	...	27,076	743	27,819	33,047	36,312	37,788	39,147
North-Western Provinces and Oudh	2,353	5,544	9,449	315	...	17,661	1,309	18,970	17,772	15,853	17,255	15,652
Punjab	2,415	54,449	28,708	589	—14	86,147	4,025	90,172	87,463	88,648	86,434	73,858
Madras	1,894	19 262	10,782	305	...	32,243	837	33,080	39,471	33,372	35,102	28,218
Bombay	—5,308	25,071	16,994	271	...	37,028	1,245	38,273	51,984	48,267	57,711	47,071
Total for 1897-98	1,785	140,904	83,329	4,529	—14	230,533	8,979	239,512	(a)255,091	241,191	262,070	228,781
1896-97	24,911	134,935	81,087	4,787	18	245,738	9 353	(a)255,091				
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	10,331	262,070				
1893-94	11,012	122,093	83,482	3,196	12	219,795	8,986	228,781				

(a) Exclusive of Rx. 4,084 expenditure on works in Upper Burma.

39. The charges for maintenance and working for the year 1897-98 were less than those of the previous year by Rx. 15,579. The decrease was due to various causes, of which the most important was the transfer of Rx. 8,359 from the Fuleli Canals in Sind to the head "works for which Capital accounts are not kept," owing to a change in the classification of a line of bunds at Giddu Bandar. The decrease of Rx. 6,391 in Madras is attributed to the restriction of expenditure owing to famine.

40. The following table gives the percentages of expenditure on the total expenditure and on revenue collected in each province during the five years ending 1897-98:—

	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.
1897-98—														
Rajputana	·45	·18	55·77	23·17	40·49	16·82	—·70	—·30	96·01	39·88	3·99	1·66	100	41·54
Baluchistan	...	...	48·76	24·25	44·94	22·36	...	...	93·70	46·61	6·30	3·13	100	49·74
Burma	1·19	·31	59·35	15·22	37·59	9·64	...	...	98·13	25·17	1·87	·48	100	25·65
Bengal	·47	·26	66·67	36·07	19·09	10·33	11·10	6·00	97·33	52·66	2·67	1·45	100	54·10
North-Western Provinces and Oudh	12·40	6·60	29·23	15·54	49·81	26·49	1·66	·88	93·10	49·51	6·90	3·67	100	53·18
Punjab	2·68	1·71	60·37	38·50	31·84	20·30	·65	·42	95·54	60·91	4·46	2·85	100	63·76
Madras	5·73	1·75	58·23	17·77	32·59	9·95	·92	·28	97·47	29·75	2·53	·77	100	30·52
Bombay	—13·87	—3·70	65·51	17·48	44·40	11·85	·71	·19	96·75	25·82	3·25	·87	100	26·69
Total	·74	·30	58·83	23·94	34·79	14·15	1·89	·77	96·25	39·17	3·75	1·53	100	40·68
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	...	...	66·15	34·95	29·69	15·69	...	...	95·84	50·64	4·16	2·19	100	52·83
Upper Burma	2·33	·47	34·06	6·88	61·14	12·34	·56	·11	98·09	19·80	1·91	·39	100	20·19
Lower Burma	12·46	2·15	39·44	6·80	46·39	7·99	·14	·02	98·43	16·96	1·58	·27	100	17·23
Bengal	14·85	9·31	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	8·49	4·59	28·38	15·35	54·46	29·46	1·12	·61	92 45	50·01	7·55	4·08	100	54·09
Punjab	12·71	9·74	55·38	42·46	27·54	21·11	·54	·42	96·17	73·73	3·83	2·93	100	76·66
Madras	7·72	2·85	57·81	21·36	29·96	11·07	1·70	·62	97·19	35·90	2·81	1·04	100	36·94
Bombay	3·80	1·50	53·89	21·20	37·23	14·65	·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

	Establishments.		Tools and Plant.		Total Direct Charges.		Maintenance and Repairs.		Establishments.		Total.	
	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.
1895-96—												
Rajputana	12·92	7·47	·25	·85	28·27	96·23	12·91	43·94	43·97	48·97	29·38	100
Baluchistan	7·48	...	...	...	37·93	97·30	30·45	78·10	19·20	19·20	38·98	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	4·97	2·01	—·26	—·26	12·77	98·09	4·43	34·02	38·22	38·22	13·02	100
Bengal	18·59	6·70	4·46	4·46	64·02	96·09	38·42	57·66	27·91	27·91	66·62	100
North-Western Provinces and Oudh	41·95	·55	·39	·39	65·11	91·79	19·82	27·94	59·14	59·14	70·94	100
Punjab	20·22	·40	·29	·29	68·75	95·96	42·94	59·95	28·22	28·22	71·64	100
Madras	10·18	1·45	·47	·47	31·22	97·43	18·50	57·73	31·80	31·80	32·04	100
Bombay	19·09	·30	·16	·16	52·93	96·56	27·93	50·95	34·83	34·83	54·82	100
Total	15·40	1·35	·64	·64	45·18	96·16	25·27	53·78	32·79	32·79	46·98	100
1894-95—												
Rajputana	12·85	·97	—·29	—·29	28·61	96·28	13·82	46·50	43·24	43·24	29·72	100
Baluchistan	11·57	...	...	...	61·62	97·39	50·05	79·11	18·28	18·28	63·27	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	·84	·54	—·13	—·13	23·32	97·86	5·02	21·10	28·69	28·69	23·83	100
Bengal	24·13	4·75	3·54	3·54	71·13	95·47	43·08	57·81	32·39	32·39	74·51	100
North-Western Provinces and Oudh	40·45	2·07	1·51	1·51	67·27	92·30	21·73	29·81	55·51	55·51	72·88	100
Punjab	23·69	·38	·28	·28	75·17	95·79	46·24	58·92	30·19	30·19	78·48	100
Madras	10·60	1·20	·41	·41	33·14	97·02	20·00	58·52	31·04	31·04	34·16	100
Bombay	19·21	·54	·22	·22	40·12	96·64	14·89	35·88	46·26	46·26	41·51	100
Total	17·52	1·16	·56	·56	46·06	96·06	23·66	48·39	35·84	35·84	48·89	100
1893-94—												
Rajputana	11·96	—·44	—·43	—·43	31·24	96·98	19·37	60·14	37·12	37·12	32·21	100
Baluchistan	8·77	·49	·22	·22	44·40	97·31	35·41	77·60	19·22	19·22	45·63	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	6·22	·09	·02	·02	18·46	98·00	5·82	30·91	33·00	33·00	18·84	100
Bengal	23·79	5·67	4·24	4·24	71·46	97·55	43·42	58·06	31·81	31·81	74·79	100
North-Western Provinces and Oudh	34·04	·16	·10	·10	55·33	92·14	18·50	30·80	56·69	56·69	60·05	100
Punjab	17·08	·52	·31	·31	56·87	95·88	35·56	59·95	28·80	28·80	59·32	100
Madras	9·22	1·48	·39	·39	25·59	97·30	19·99	76·01	35·05	35·05	26·30	100
Bombay	16·87	·69	·24	·24	33·44	96·50	13·82	39·88	48·69	48·69	34·65	100
Total	14·89	1·40	·57	·57	39·19	96·07	21·77	53·37	36·49	36·49	40·80	100
1892-93—												
Rajputana	12·91	7·47	2·19	2·19	43·94	96·23	12·91	43·94	43·97	48·97	29·38	100
Baluchistan	7·48	...	...	...	78·10	97·30	30·45	78·10	19·20	19·20	38·98	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	4·97	2·01	—·26	—·26	12·77	98·09	4·43	34·02	38·22	38·22	13·02	100
Bengal	18·59	6·70	4·46	4·46	64·02	96·09	38·42	57·66	27·91	27·91	66·62	100
North-Western Provinces and Oudh	41·95	·55	·39	·39	65·11	91·79	19·82	27·94	59·14	59·14	70·94	100
Punjab	20·22	·40	·29	·29	68·75	95·96	42·94	59·95	28·22	28·22	71·64	100
Madras	10·18	1·45	·47	·47	31·22	97·43	18·50	57·73	31·80	31·80	32·04	100
Bombay	19·09	·30	·16	·16	52·93	96·56	27·93	50·95	34·83	34·83	54·82	100
Total	15·40	1·35	·64	·64	45·18	96·16	25·27	53·78	32·79	32·79	46·98	100
1891-92—												
Rajputana	12·85	·97	—·29	—·29	28·61	96·28	13·82	46·50	43·24	43·24	29·72	100
Baluchistan	11·57	...	...	...	61·62	97·39	50·05	79·11	18·28	18·28	63·27	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	·84	·54	—·13	—·13	23·32	97·86	5·02	21·10	28·69	28·69	23·83	100
Bengal	24·13	4·75	3·54	3·54	71·13	95·47	43·08	57·81	32·39	32·39	74·51	100
North-Western Provinces and Oudh	40·45	2·07	1·51	1·51	67·27	92·30	21·73	29·81	55·51	55·51	72·88	100
Punjab	23·69	·38	·28	·28	75·17	95·79	46·24	58·92	30·19	30·19	78·48	100
Madras	10·60	1·20	·41	·41	33·14	97·02	20·00	58·52	31·04	31·04	34·16	100
Bombay	19·21	·54	·22	·22	40·12	96·64	14·89	35·88	46·26	46·26	41·51	100
Total	17·52	1·16	·56	·56	46·06	96·06	23·66	48·39	35·84	35·84	48·89	100
1890-91—												
Rajputana	11·96	—·44	—·43	—·43	31·24	96·98	19·37	60·14	37·12	37·12	32·21	100
Baluchistan	8·77	·49	·22	·22	44·40	97·31	35·41	77·60	19·22	19·22	45·63	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	6·22	·09	·02	·02	18·46	98·00	5·82	30·91	33·00	33·00	18·84	100
Bengal	23·79	5·67	4·24	4·24	71·46	97·55	43·42	58·06	31·81	31·81	74·79	100
North-Western Provinces and Oudh	34·04	·16	·10	·10	55·33	92·14	18·50	30·80	56·69	56·69	60·05	100
Punjab	17·08	·52	·31	·31	56·87	95·88	35·56	59·95	28·80	28·80	59·32	100
Madras	9·22	1·48	·39	·39	25·59	97·30	19·99	76·01	35·05	35·05	26·30	100
Bombay	16·87	·69	·24	·24	33·44	96·50	13·82	39·88	48·69	48·69	34·65	100
Total	14·89	1·40	·57	·57	39·19	96·07	21·77	53·37	36·49	36·49	40·80	100
1889-90—												
Rajputana	12·92	·85	·25	·25	28·27	96·23	12·91	43·94	43·97	48·97	29·38	100
Baluchistan	7·48	...	...	...	37·93	97·30	30·45	78·10	19·20	19·20	38·98	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	4·97	2·01	—·26	—·26	12·77	98·09	4·43	34·02	38·22	38·22	13·02	100
Bengal	18·59	6·70	4·46	4·46	64·02	96·09	38·42	57·66	27·91	27·91	66·62	100
North-Western Provinces and Oudh	41·95	·55	·39	·39	65·11	91·79	19·82	27·94	59·14	59·14	70·94	100
Punjab	20·22	·40	·29	·29	68·75	95·96	42·94	59·95	28·22	28·22	71·64	100
Madras	10·18	1·45	·47	·47	31·22	97·43	18·50	57·73	31·80	31·80	32·04	100
Bombay	19·09	·30	·16	·16	52·93	96·56	27·93	50·95	34·83	34·83	54·82	100
Total	15·40	1·35	·64	·64	45·18	96·16	25·27	53·78	32·79	32·79	46·98	100
1888-89—												
Rajputana	12·85	·97	—·29	—·29	28·61	96·28	13·82	46·50	43·24	43·24	29·72	100
Baluchistan	11·57	...	...	...	61·62	97·39	50·05	79·11	18·28	18·28	63·27	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	·84	·54	—·13	—·13	23·32	97·86	5·02	21·10	28·69	28·69	23·83	100
Bengal	24·13	4·75	3·54	3·54	71·13	95·47	43·08	57·81	32·39	32·39	74·51	100
North-Western Provinces and Oudh	40·45	2·07	1·51	1·51	67·27	92·30	21·73	29·81	55·51	55·51	72·88	100
Punjab	23·69	·38	·28	·28	75·17	95·79	46·24	58·92	30·19	30·19	78·48	100
Madras	10·60	1·20	·41	·41	33·14	97·02	20·00	58·52	31·04	31·04	34·16	100
Bombay	19·21	·54	·22	·22	40·12	96·64	14·89	35·88	46·26	46·26	41·51	100
Total	17·52	1·16	·56	·56	46·06	96·06	23·66	48·39	35·84	35·84	48·89	100
1887-88—												
Rajputana	11·96	—·44	—·43	—·43	31·24	96·98	19·37	60·14	37·12	37·12	32·21	100
Baluchistan	8·77	·49	·22	·22	44·40	97·31	35·41	77·60	19·22	19·22	45·63	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	6·22	·09	·02	·02	18·46	98·00	5·82	30·91	33·00	33·00	18·84	100
Bengal	23·79	5·67	4·24	4·24	71·46	97·55	43·42	58·06	31·81	31·81	74·79	100
North-Western Provinces and Oudh	34·04	·16	·10	·10	55·33	92·14	18·50	30·80	56·69	56·69	60·05	100
Punjab	17·08	·52	·31	·31	56·87	95·88	35·56	59·95	28·80	28·80	59·32	100
Madras	9·22	1·48	·39	·39	25·59	97·30	19·99	76·01	35·05	35·05	26·30	100
Bombay	16·87	·69	·24	·24	33·44	96·50	13·82	39·88	48·69	48·69	34·65	100
Total	14·89	1·40	·57	·57	39·19	96·07	21·77	53·37	36·49	36·49	40·80	100
1886-87—												
Rajputana	12·92	·85	·25	·25	28·27	96·23	12·91	43·94	43·97	48·97	29·38	100
Baluchistan	7·48	...	...	...	37·93	97·30	30·45	78·10	19·20	19·20	38·98	100
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...
Lower Burma	4·97	2·01	—·26	—·26	12·77	98·09	4·43	34·02	38·22	38·22	13·02	100
Bengal	18·59	6·70	4·46	4·46	64·02	96·09	38·42	57·66	27·91	27·91	66·62	100
North-Western Provinces and Oudh	41·95	·55	·39	·39	65·11	91·79	19·82	27·94	59·14	59·14	70·94	100
Punjab	20·22	·40	·29	·29	68·75	95·96	42·94	59·95	28·22	28·22	71·64	100
Madras	10·18	1·45	·47	·47	31·22	97·43	18·50	57·73	31·80	31·80	32·04	100
Bombay	19·09	·30	·16	·16	52·93	96·56	27·93	50·95	34·83	34·83	54·82	100
Total	15·40	1·35	·64	·64	45·18	96·16	25·27	53·78	32·79	32·79	46·98	100

41. The rates per acre irrigated in the different provinces during the year 1897-98 were as follows:—

	Irrigation revenue. (Assessed.)	Irrigated acreage.	Rate of revenue per acre.	Compared with rate in	
				1896-97.	1895-96.
	Rx.	Acres.	Rx.	Rx.	Rx.
Baluchistan	5,801	5,552	1·04	·88	·33
Bengal	383	1,552	·25	...	...
Bombay — Deccan and Gujarat	12,746	40,944	·31	·34	·38
Bombay — Sind	189,380	840,123	·22	·22	·20
Rajputana	13,393	38,303	·35	·36	·39
Madras	188,188	535,813	·35	·35	·35
North-Western Provinces and Oudh	29,925	167,204	·18	·18	·18
Punjab	117,895	816,406	·14	·12	·13
Total	557,711	2,445,897	·23	·22	·22

Works for which Capital Accounts are not kept.

42. The receipts and expenditure on account of these works during 1897-98, 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	...	77	...	...	...	...	...	77
Burma	...	...	14,556	113,139	5,486	6,423	20,042	119,562
Bengal	...	...	27,405	88,703	1,411	82	28,816	88,785
North-Western Provinces and Oudh	...	...	...	4,792	...	...	...	4,792
Punjab	201	13,949	16,119	6,819	4,537	573	20,857	21,341
Madras	...	...	5,097	249,370	...	647	5,097	250,017
Bombay	6,671	160,724	...	...	...	...	6,671	160,724
Total for 1897-98 . . .	6,872	174,750	63,177	462,823	11,434	7,725	81,483	645,298
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

43. The gross receipts in 1897-98 exceeded those of the previous year by Rx. 7,629. The increase occurred mainly in the Punjab and Burma. The increase in the Punjab was due to an increase of revenue from the canals and bunds in the Punjab which are in charge of Civil officers. That in Burma was due to the navigation receipts from the Pegu and Sittang canals in 1896-97 being somewhat small owing to canals having been closed for traffic from the 15th December 1896 to the 24th March 1897.

44. 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.

45. The expenditure from Imperial funds during 18 7-98 was less than that of the previous year by Rx. 72,252. The decrease was mainly due to the expenditure on Minor Irrigation works in Upper Burma having been met from Provincial funds from 1st April 1897, and partly to a smaller programme of expenditure in Bombay. Although the expenditure in Upper Burma was made Provincial, the total expenditure of the year from Provincial funds fell short of that of the previous year by Rx. 9,878. The decrease was mainly due to the grant made available by the Government of Madras for expenditure during 1897-78, being considerably smaller than in the previous year.

A. R. BECHER,

CALCUTTA;

The 10th March 1899. *Accountant-General, P. W. Dept.*

Documents accompanying.

Abstract Account of Revenue and Expenditure on Irrigation Works during 1897-98.

No. 03 I., dated 10th March 1899.

Submitted to the Government of India, Public Works Department.

G. I. C. P. O.—No. 147 A. G. P. W. D.—21-8-99.—600.—P. C. M.

Accompaniment to Accountant General's, Public Works Department, No. 03 I., dated the 10th March 1899.

ABSTRACT by Funds, Finance Heads, and Provinces of the Revenue and Expenditure on Irrigation Works in India during 1897-98, compared with the Budget and Revised Estimates of the year and the Accounts of 1896-97.

REVENUE. Accounts, 1896-97.	REVENUE. 1897-98. Budget Estimate.	REVENUE. 1897-98. Revised Estimate.	REVENUE. 1897-98. Accounts.	For details, see Schedule.	Funds, Finance Heads, and Provinces.	For details, see Schedule.	EXPENDITURE. 1897-98. Accounts.	EXPENDITURE. 1897-98. Revised Estimate.	EXPENDITURE. 1897-98. Budget Estimate.	EXPENDITURE. Accounts, 1896-97.
Rx.	Rx.	Rx.	Rx.		IMPERIAL.		Rx.	Rx.	Rx.	Rx.
					35.—Construction of Protective Irrigation Works.					
					North-Western Provinces and Oudh	E	1,940	2,700	2,200	4,361
...	...	...	...		Punjab	F	2,132	2,800	1,000	20,232
...	...	...	...		Madras	G	14,401	13,900	16,900	20,406
...	...	...	...		Bombay	H	19,044	3,000	4,900	1,831
...	...	...	...		Total		37,517	22,400	25,000	46,830
					XXIX and 42.—Major Works.					
					Revenue and Working Expenses.					
8,332	12,200	14,000	13,761	E	North-Western Provinces and Oudh	E	10,734	10,500	8,900	8,991
1,041,319	987,000	1,235,000	1,160,928	F	Punjab	F	297,323	305,000	280,000	289,175
28,691	29,300	28,400	29,189*	G	Madras	G	139,013	137,100	137,000	156,861
49,255	57,600	62,000	59,111	H	Bombay	H	56,809	51,300	49,100	47,904
1,127,597	1,086,100	1,339,400	1,262,989		Total		503,879	503,900	475,000	502,934
					XXIX.—Major Works.					
					*Land Revenue due to Irrigation.**					
117,498	117,500	117,500	117,498		North-Western Provinces and Oudh		...	...	...	...
53,125	52,300	57,000	57,914		Punjab		...	...	...	...
604,307	676,300	650,000	675,130		Madras		...	...	...	...
96,878	94,400	100,600	114,196		Bombay		...	...	...	...
871,808	940,500	925,100	964,738		Total		...	...	...	...
					42.—Major Works.—Interest on Debt.					
					Burma		1,421	1,500	1,700	116
...	...	...	...		Bengal		3,686	3,900	3,600	3,387
...	...	...	...		North-Western Provinces and Oudh		6,953	7,000	7,000	6,826
...	...	...	...		Punjab		329,702	329,400	329,100	316,197
...	...	...	...		Madras		262,626	262,600	263,100	258,782
...	...	...	...		Bombay		125,087	124,700	124,700	118,260
...	...	...	...		Unappropriated stores and Reserve		4	...	200	4
...	...	...	...		Total		729,479	729,100	729,400	703,572
...	...	...	...		Total Revenue and Expenditure—Major Works		1,233,358	1,233,000	1,204,400	1,206,506
1,999,405	2,026,600	2,264,500	2,227,727							
					XXX and 43.—Minor Works and Navigation.					
					Revenue and Expenditure (Construction and Working).					
1,931	1,400	2,000	1,971	A	Rajputana	A	4,838	5,000	5,000	4,891
2,914	3,500	5,500	5,587	B	Baluchistan	B	2,605	2,700	2,700	1,475
46	...	...	...	C	Burma	C	...	...	...	75,449
23,385	26,400	29,000	28,132	F	Punjab	F	83,880	77,900	75,400	86,872
22,201	21,900	24,400	21,587	H	Bombay	H	204,863	208,000	212,600	239,092
50,477	53,200	60,900	57,277		Total		296,186	293,600	295,700	407,779
					XXX.—Minor Works and Navigation.					
					*Land Revenue due to Irrigation.**					
11,397	...	...	10,869		Rajputana		...	...	...	...
130,119	...	...	114,508		Burma		...	...	...	...
8,628	...	...	8,628		North-Western Provinces and Oudh		...	...	...	...
84,250	...	...	108,701		Punjab		...	...	...	...
88,012	...	...	91,186		Madras		...	...	...	...
107,503	...	...	117,002		Bombay		...	...	...	...
429,909	...	...	450,894		Total		...	...	...	...
480,386	53,200	60,900	508,171		Total Revenue and Expenditure—Minor Works.		296,186	293,600	295,700	407,779
					49.—Irrigation Works—Construction.					
					Capital Expenditure not charged to Revenue.					
					India		...	...	7,500	...
...	...	...	...		Burma	C	59,497	63,100	70,000	5,786
...	...	...	...		Bengal	D	—13,154	—10,500	2,500	—2,826
...	...	...	...		North-Western Provinces and Oudh	E	116,409	128,200	130,000	142,652
...	...	...	...		Punjab	F	29[illegible]0	275,000	285,000	361,842
...	...	...	...		Madras	G	[illegible]6	78,100	95,000	76,375
...	...	...	...		Bombay	H	[illegible],073	158,900	160,000	156,619
...	...	...	...		Total		692,431	692,800	750,000	740,448
2,479,791	2,079,800	2,325,400	2,735,898		Total Imperial		2,259,492	2,241,800	2,275,100	2,401,563
2,479,791	2,079,800	2,325,400	2,735,898		Carried forward		2,259,492	2,241,800	2,275,100	2,401,563

* Charges for collection are deducted from Revenue.

REVENUE. Accounts, 1896-97.	REVENUE. 1897-98. Budget Estimate.	REVENUE. 1897-98. Revised Estimate.	REVENUE. 1897-98. Accounts.	For details, see Schedule.	Funds, Finance Heads, and Provinces.	For details, see Schedule.	EXPENDITURE. 1897-98. Accounts.	EXPENDITURE. 1897-98. Revised Estimate.	EXPENDITURE. 1897-98. Budget Estimate.	EXPENDITURE. Accounts, 1896-97.
Rx.	Rx.	Rx.	Rx.				Rx.	Rx.	Rx.	Rx.
2,479,791	2,079,800	2,325,400	2,735,898		Brought forward .		2,259,492	2,241,800	2,275,100	2,401,563
					PROVINCIAL.					
					XXIX AND 42.—MAJOR WORKS.					
					Revenue and Working Expenses.					
190,220	165,000	200,000	217,218	D	Bengal	D	133,447	136,000	144,600	127,447
746,810	717,000	895,700	892,086	E	North-Western Provinces and Oudh . . .	E	249,342	248,000	240,200	237,465
937,030	882,000	1,095,700	1,109,304		TOTAL .		382,789	384,000	384,800	364,912
					42.—MAJOR WORKS—INTEREST ON DEBT.					
...	...	...	...		Bengal		246,095	246,100	246,400	246,414
...	...	...	...		North-Western Provinces and Oudh . . .		308,675	308,900	309,200	303,493
...	...	...	...		TOTAL .		554,770	555,000	555,600	549,907
937,030	882,000	1,095,700	1,109,304		TOTAL MAJOR WORKS .		937,559	939,000	940,400	914,819
					XXX AND 43.—MINOR WORKS AND NAVIGATION.					
					Revenue and Expenditure (Construction and Working).					
12,032	14,500	14,500	14,755	C	Burma	C	130,708	133,600	129,800	62,412
80,604	77,600	79,100	78,827	D	Bengal	D	170,787	174,800	153,300	178,122
24,227	20,800	26,800	27,040	E	North-Western Provinces and Oudh . . .	E	30,199	29,100	31,300	29,564
13,208	15,300	18,500	16,120	F	Punjab	F	6,819	7,200	11,300	7,067
18,479	17,700	18,000	17,469	G	Madras	G	323,054	319,300	334,500	423,807
2,244	2,400	3,000	3,184	H	Bombay	H	963	1,100	1,100	4,988
150,794	148,300	159,900	157,395		TOTAL MINOR WORKS .		662,530	665,100	661,300	706,030
1,087,824	1,030,300	1,255,600	1,266,699		TOTAL PROVINCIAL .		1,600,089	1,604,100	1,601,700	1,620,849
					INCORPORATED LOCAL.					
					XXX AND 43.—MINOR WORKS AND NAVIGATION.					
					Revenue and Expenditure (Construction and Working).					
6,497	7,500	5,400	5,486	C	Burma	C	6,423	6,200	7,800	5,620
1,628	1,500	1,800	1,411	D	Bengal	D	82	...	500	480
1,119	3,400	2,900	4,532	F	Punjab	F	568	500	700	5,050
...	...	...	...	G	Madras	G	647	800	900	1,036
9,244	12,400	10,100	11,429		TOTAL INCORPORATED LOCAL .		7,720	7,500	9,900	12,186
					CONTRIBUTIONS.					
					XXIX AND 42.—MAJOR WORKS.					
					Revenue and Working Expenses.					
4,408	3,500	3,500	4,846	F	Punjab	F	38,736	39,000	30,100	27,571
...	...	...	...	G	Madras	G	441	...	...	73
4,408	3,500	3,500	4,846		TOTAL .		39,177	39,000	30,100	27,644
					XXX AND 43.—MINOR WORKS AND NAVIGATION.					
					Revenue and Expenditure (Construction and Working).					
...	...	...	...		Burma	C	...	...	...	—10
...	...	...	...		Bengal	D	1,295	3,191	...	927
...	...	..	...		North-Western Provinces and Oudh . . .	E	838	...	...	592
...	...	...	...		Punjab	F	61,948	32,000	...	45,784
...	...	...	...		Madras	G	1,534	...	...	1,771
...	...	...	...		Bombay	H	1,420	2,100	400	2,750
...	...	...	...		TOTAL .		67,035	37,291	400	51,814
					49.—IRRIGATION WORKS.					
					Capital Expenditure not charged to Revenue.					
...	...	...	..		Punjab	F	429	400	13,300	5,449
...	...	...	...		Madras	H	234	...	...	123
...	...	...	...		TOTAL .		663	400	13,300	5,572
4,408	3,500	3,500	4,846		TOTAL CONTRIBUTIONS .		106,875	76,691	43,800	85,030
3,581,267	3,126,000	3,594,600	4,018,872		GRAND TOTAL .		3,974,176	3 930,091	3,930,500	4,119,628

ACCOUNTANT GENERAL'S OFFICE;
Calcutta, the 10th March 1899.

A. R. BECHER,
Accountant General, P. W. Dept.

RAJPUTANA.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which Capital and Revenue Accounts are kept.													
Tanks in Todgurh Sub-Collectorate . . .	194	...	...	...	...	...	...	...	2	11	207	...	207
Tanks in Ajmere Sub-Collectorate	526	...	...	...	1	...	...	1	9	180	717	...	717
Tanks in Beawar Sub-Collectorate	938	...	...	...	...	...	...	7	1	101	1,047	...	1,047
TOTAL .	1,658	...	...	...	1	...	...	8	12	292	1,971	...	1,971

SCHEDULE A.

RAJPUTANA—*concluded.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.								
43.—MINOR WORKS AND NAVIGATION.								
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Tanks in Ajmere Sub-Collectorate . . .	...	...	...	...	—6	—6	...	—6
Tanks in Todgurh Sub-Collectorate . . .	196	...	91	...	...	287	...	287
TOTAL . .	196	...	91	...	—6	281	...	281
Revenue.								
Tanks in Ajmere Sub-Collectorate . .	5	1,533	780	—19	...	2,299	...	2,299
Tanks in Beawar Sub-Collectorate . . .	18	988	515	—12	...	1,508	...	1,508
Tanks in Todgurh Sub-Collectorate . .	...	455	224	—6	...	673	...	673
TOTAL .	23	2,976	1,519	—38	...	4,480	...	4,480
Works for which neither Capital nor Revenue Accounts are kept	53	...	24	...	...	77	...	77
GRAND TOTAL .	272	2,976	1,634	—38	—6	4,838	...	4,838

SCHEDULE B.

BALUCHISTAN.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS.												
	Water-rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which Capital and Revenue Accounts are kept.													
Shebo Canal . . .	2,361	...	...	...	3	105	...	19	8	...	2,496	*3*	2,493
Khushdil Khan Reservoir .	3,038	19	...	...	6	...	...	10	24	...	3,097	*3*	3,094
TOTAL .	5,399	19	...	...	9	105	...	29	32	...	5,593	*6*	5,587

SCHEDULE B.

BALUCHISTAN—*concluded.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense Account.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.								
3.—MINOR WORKS AND NAVIGATION.								
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Revenue.								
Shebo Canal	...	435	619	...	...	1,054	...	1,054
Khushdil Khan Reservoir	...	921	630	...	...	1,551	...	1,551
TOTAL	...	1,356	1,249	...	...	2,605	...	2,605
GRAND TOTAL	...	1,356	1,249	...	...	2,605	...	2,605

SCHEDULE C.

BURMA.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS.												
	Water-rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
PROVINCIAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which neither Capital nor Revenue Accounts are kept.													
Pegu and Sittang Canal	...	...	...	...	...	...	14,267	...	...	89	14,356	...	14,356
AGRICULTURAL WORKS.													
Works for which Capital and Revenue Accounts are kept.													
Irrawaddy Embankments	...	...	...	58	...	...	...	141	...	...	199	...	199
Works for which only Revenue Accounts are kept.													
Eastern Irrigation Division	...	...	...	...	...	...	...	109	...	...	109	...	109
Shwebo Division	...	...	...	...	...	...	...	14	...	...	14	...	14
TOTAL	...	...	...	...	...	...	...	123	...	...	123	...	123
Works for which neither Capital nor Revenue Accounts are kept.													
Ma-Ubin Embankment	...	...	...	77	...	...	...	...	...	...	77	...	77
TOTAL PROVINCIAL	...	...	...	135	...	...	14,267	264	...	89	14,755	...	14,755
INCORPORATED LOCAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which neither Capital nor Revenue Accounts are kept	...	...	...	...	...	...	...	...	...	5,486	5,486	...	5,486
TOTAL	...	...	...	...	...	...	...	...	...	5,486	5,486	...	5,486

SCHEDULE C.

BURMA—*concluded.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
49.—IRRIGATION.								
Capital Expenditure not charged against Revenue.								
Mandalay Canal Project	45,543	...	7,776	5,795	384	59,498	*1*	59,497
PROVINCIAL.								
43.—MINOR WORKS AND NAVIGATION.								
Works for which neither Capital nor Revenue Accounts are kept	18,730	5,662	6,186	4,107	...	34,685	...	34,685
TOTAL IRRIGATION AND NAVIGATION WORKS.	18,730	5,662	6,186	4,107	...	34,685	...	34,685
AGRICULTURAL WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Thôngwa Island Embankment . . .	341	...	29	26	...	396	...	396
Shwebo Canal Project . . .	23	...	6	...	...	29	...	29
North and South Môn Canals . . .	69	...	14	1	...	84	...	84
TOTAL .	433	...	49	27	...	509	...	509
Revenue.								
Kyangin Section	...	834	191	...	...	1,025	...	1,025
Myanaung Section	34	2,452	531	...	...	3,017	...	3,017
Henzada Section	241	9,498	2,158	...	...	11,897	...	11,897
Thôngwa Island Embankment . . .	...	917	204	...	...	1,121	...	1,121
TOTAL .	275	13,701	3,084	...	...	17,060	...	17,060
Works for which only Revenue Accounts are kept	38,320	16,529	11,984	781	...	67,614	...	67,614
Works for which neither Capital nor Revenue Accounts are kept	1,734	7,082	1,925	99	...	10,840	...	10,840
TOTAL AGRICULTURAL WORKS .	40,762	37,312	17,042	907	...	96,023	...	96,023
TOTAL 43.—MINOR WORKS AND NAVIGATION.	59,492	42,974	23,228	5,014	...	130,708	...	130,708
INCORPORATED LOCAL FUNDS.								
Works for which neither Capital nor Revenue Accounts are kept	...	6,278	44	3	...	6,325	...	6,325
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept	...	79	18	1	...	98	...	98
TOTAL .	...	6,357	62	4	...	6,423	...	6,423

SCHEDULE D.

BENGAL.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Total.
PROVINCIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.													
Orissa Project . . .	31,473	5	...	235	142	...	21,128	480	...	2,013	55,476	*283*	55,193
Midnapur Canal . . .	11,991	1	...	4	2	...	13,223	100	...	2,242	27,563	*160*	27,403
Tidal Canal	...	...	...	1	43	...	9,076	32	...	69	9,221	*78*	9,143
Sone Project	114,224	54	...	171	82	102	8,843	851	14	2,356	126,697	*1,218*	125,479
TOTAL .	157,688	60	...	411	269	102	52,270	1,463	14	6,680	218,957	*1,739*	217,218
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which Capital and Revenue Accounts are kept.													
Calcutta and Eastern Canals .	...	...	...	...	38	...	41,556	135	...	906	42,635	*15*	42,620
Orissa Coast Canal . .	...	...	...	...	3	...	8,429	81	...	160	8,673	*127*	8,546
Sarun Project . . .	320	...	...	1	33	...	...	...	...	12	366	*110*	256
TOTAL .	320	...	...	1	74	...	49,985	216	...	1,078	51,674	*253*	51,422
Works for which only Revenue Accounts are kept.													
Nuddea Rivers . . .	...	...	...	...	...	...	8,855	...	...	49	8,904	...	8,904
Gaighatta and Baxi Khals .	...	...	...	...	...	...	520	...	...	...	520	...	520
TOTAL .	...	...	...	...	...	...	9,375	...	..	49	9,424	...	9,424
Works for which neither Capital nor Revenue Accounts are kept . .	3,579	...	...	...	5	...	...	10	...	52	3,646	*41*	3,605
AGRICULTURAL WORKS.													
Works for which neither Capital nor Revenue Accounts are kept . .	...	...	...	...	582	...	...	194	...	13,600	14,376	...	14,376
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL.	3,899	...	...	1	661	...	59,360	420	...	14,779	79,120	*293*	78,827
INCORPORATED LOCAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
IRRIGATION AND NAVIGATION WORKS.													
Works for which neither Capital nor Revenue Accounts are kept . .	...	...	...	...	...	...	...	...	...	1,411	1,411	...	1,411

SCHEDULE D.

BENGAL—*continued.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.								
49.—IRRIGATION.								
Capital Expenditure not charged against Revenue.								
Orissa Project	1,098	...	—34	451	—1,276	239	4	235
Sone Project	...	...	...	— 2,218	—11,171	—13,389	...	—13,389
TOTAL	1,098	...	—34	—1,767	—12,447	—13,150	4	—13,154
PROVINCIAL.								
42.—MAJOR WORKS (WORKING EXPENSES).								
Orissa Project	1,507	21,814	24,860	2,331	...	50,512	...	50,512
Midnapur Canal	700	10,870	7,963	3,376	...	22,909	...	22,909
Tidal Canal	...	2,139	1,227	400	...	3,766	...	3,766
Sone Project	1,237	14,001	39,677	1,345	...	56,260	...	56,260
TOTAL	3,444	48,824	73,727	7,452	...	133,447	...	133,447
43.—MINOR WORKS AND NAVIGATION.								
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Orissa Project	4,928	...	1,124	72	...	6,124	...	6,124
Sone Project	2,200	...	504	33	...	2,737	...	2,737
Calcutta and Eastern Canals	34,980	...	7,970	48	—150	42,848	...	42,848
Orissa Coast Canals	517	...	119	408	858	1,902	...	1,902
Damoodar Project	...	...	...	...	...	...	120	—120
Tidal Canal	...	...	...	30	...	30	...	30
Midnapur Canal	410	...	94	...	...	504	...	504
Sarun Project	982	...	...	...	...	982	...	982
TOTAL	44,017	...	9,811	591	708	55,127	120	55 007
Revenue.								
Calcutta and Eastern Canals	132	13,854	3,044	2,684	...	19,714	...	19,714
Orissa Coast Canal	...	3,368	2,050	400	...	5,818	...	5,818
Sarun Project	...	1,326	216	3	...	1,545	...	1,545
TOTAL	132	18,548	5,310	3,087	...	27,077	...	27 077
Works for which only Revenue Accounts are kept	23	5,533	4,562	246	—49	10,315	...	10,315
Works for which neither Capital nor Revenue Accounts are kept	4,031	2,114	1,637	—469	—29	7,284	...	7,284
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept	3,580	36,051	17,314	1,817	12,342	71,104	...	71,104
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL	51,783	62,246	38,634	5,272	12,972	170,907	120	170,787

SCHEDULE D.

BENGAL—*concluded.*

Detailed Account of Expenditure for 1897-98—concluded.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
INCORPORATED LOCAL.								
43.—MINOR WORKS AND NAVIGATION.								
IRRIGATION AND NAVIGATION WORKS.								
Works for which neither Capital nor Revenue Accounts are kept	...	...	82	...	...	82	...	82
CONTRIBUTIONS.								
43.—MINOR WORKS AND NAVIGATION.								
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept	1,085	103	105	2	...	1,295	...	1,295

SCHEDULE E.

NORTH-WESTERN PROVINCES AND OUDH.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS.													
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.														
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.														
Betwa Canal	13,183	...	2	...	471	...	...	...	21	5	88	13,770	*9*	13,761
PROVINCIAL.														
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.														
Ganges Canal	337,393	12,341	197	148	7,289	...	3,382	553	59	362	1,830	363,554	*563*	362,991
Lower Ganges Canal . .	256,398	27,367	362	33	3,683	...	746	516	161	527	1,110	290,903	*408*	290,495
Agra Canal	80,819	13,951	111	...	1,336	...	331	536	18	166	138	97,406	*183*	97,223
Eastern Jumna Canal . .	135,724	1,029	83	51	3,435	...	647	7	11	510	50	141,547	*170*	141,377
TOTAL .	810,334	54,688	753	232	15,743	...	5,106	1,612	249	1,565	3,128	893,410	*1,324*	892,086
XXX.—MINOR WORKS AND NAVIGATION.														
Works for which Capital and Revenue Accounts are kept.														
Dun Canals	5,511	378	237	7	305	...	2,019	1	...	24	37	8,519	*48*	8,471
Rohilkhand Canals . . .	12,063	1,346	18	...	322	...	120	...	...	59	6	13,934	*1*	13,933
Bijnor Canals	3,283	556	1	...	105	...	...	...	...	37	4	3,986	*3*	3,983
Bundelkhand Irrigation Works. Jhansi Lakes .	190	...	2	...	12	...	...	...	...	...	57	261	*1*	260
Bundelkhand Irrigation Works. Hamirpur Lakes .	320	...	19	...	11	...	...	...	...	...	49	399	*6*	393
TOTAL .	21,367	2,280	277	7	755	...	2,139	1	...	120	153	27,099	*59*	27,040

NORTH-WESTERN PROVINCES AND OUDH—*continued.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.								
FAMINE RELIEF AND INSURANCE.								
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.								
Betwa Canal	1,447	...	313	20	160	1,940	...	1,940
42.—MAJOR WORKS (WORKING EXPENSES).								
Betwa Canal	392	4,875	5,281	186	...	10,734	...	10,734
49.—IRRIGATION.								
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.								
Ganges Canal	7,150	...	1,406	92	883	9,531	*1,018*	8,513
Lower Ganges Canal	11,354	...	2,219	*—363*	309	13,519	*343*	13,176
Agra Canal	89	...	20	1	*—418*	*—308*	...	*—308*
Eastern Jumna Canal	2,718	...	322	21	358	3,419	*28*	3,391
Fatehpur Division, Lower Ganges Canal . .	72,896	...	19,989	410	*—1,537*	91,758	*121*	91,637
TOTAL .	94,207	...	23,956	161	*—405*	117,919	*1,510*	116,409
PROVINCIAL.								
42.—MAJOR WORKS (WORKING EXPENSES).								
Ganges Canal	10,788	43,377	51,795	1,477	...	107,437	...	107,437
Lower Ganges Canal	5,060	33,403	47,256	972	...	86,691	...	86,691
Agra Canal	1,426	8,279	12,525	167	...	22,397	...	22,397
Eastern Jumna Canal	1,941	13,992	16,654	230	...	32,817	...	32,817
TOTAL .	19,215	99,051	128,230	2,846	...	249,342	...	249,342

NORTH-WESTERN PROVINCES AND OUDH—*concluded.*

Detailed Account of Expenditure for 1897-98—concluded.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Dun Canals	1,462	...	329	...	...	1,791	...	1,791
Rohilkhand Canals	3,048	...	571	...	48	3,667	*50*	3,617
Bijnor Canals	1,474	...	339	...	...	1,813	...	1,813
Bundelkhand Irrigation Survey	22	...	463	40	...	525	...	525
TOTAL	6,006	...	1,702	40	48	7,796	*50*	7,746
Revenue.								
Dun Canals	136	2,048	1,688	49	...	3,921	...	3,921
Rohilkhand Canals	1,929	2,783	6,495	245	...	11,452	...	11,452
Bundelkhand Irrigation Works. Jhansi Lakes	176	319	876	18	...	1,389	...	1,389
Bundelkhand Irrigation Works. Hamirpur Lakes	...	154	148	...	...	302	...	302
TOTAL	112	241	242	2	...	597	...	597
	2,353	5,545	9,449	314	...	17,661	...	17,661
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept.								
Betwa Canal—Jhansi Lakes	...	36	7	1	...	44	...	44
Ganges Canal	1,379	1,233	583	38	...	3,233	...	3,233
Lower Ganges Canal	479	572	199	13	...	1,263	...	1,263
Eastern Jumna Canal	50	143	45	3	...	241	...	241
Rokshabund—Jhansi District	...	9	2	...	...	11	...	11
TOTAL	1,908	1,993	836	55	...	4,792	...	4,792
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL	10,267	7,538	11,987	409	48	30,249	*50*	30,199
CONTRIBUTIONS.								
43.—MINOR WORKS AND NAVIGATION.								
Betwa Canal	6	...	...	...	...	6	...	6
Ganges Canal	787	...	...	...	...	787	...	787
Fatehpur Division, Lower Ganges Lakes	19	...	...	...	...	19	...	19
Lower Ganges Canal	26	...	...	...	...	26	...	26
TOTAL	838	...	...	...	...	838	...	838

PUNJAB.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous	TOTAL.	*Deduct Refunds of Revenue*	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.														
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.														
Swat River Canal	35,716	...	8	...	129	1	586	...	72	...	38	36,550	...	36,550
Western Jumna Canal	137,959	59,415	651	11	918	221	1,783	6,024	173	384	350	207,889	*1,058*	206,831
Ditto Sirsa Branch	31,353	15,435	72	...	...	42	...	...	26	48	1	46,977	...	46,977
Bari Doab Canal	274,323	...	1,573	21	1,640	1,039	13,976	...	137	113	185	293,007	*61*	292,946
Sirhind Canal	308,676	...	1,488	...	519	743	8,308	656	306	312	8,656	329,664	*999*	328,665
Jhenab Canal	198,883	1,693	131	...	5	345	920	...	743	97	2,072	204,889	*94*	204,795
Lower Sohag and Para Canal	9,763	...	13	...	...	29	...	...	...	6	171	9,982	*—2*	9,984
Sidhnai Canal	34,055	...	48	...	8	14	...	...	33	37	6	34,181	*1*	34,180
TOTAL	1,030,708	76,543	3,984	32	3,219	2,434	25,573	6,680	1,490	997	11,479	1,163,139	*2,211*	1,160,928
XXX.—MINOR WORKS AND NAVIGATION.														
Works for which Capital and Revenue Accounts are kept.														
Upper Sutlej Canal	4,115	...	13	...	158	189	...	...	75	34	842	5,426	*1*	5,425
Lower Sutlej Canal	2,047	...	...	...	1	...	...	...	18	150	50	2,266	*15*	2,251
Indus Inundation Canal	3,149	...	...	...	576	5	...	...	...	1	8,444	12,175	*2*	12,173
Shahpur Canal	8,010	...	1	...	52	4	...	...	...	14	3	8,084	*1*	8,083
TOTAL	17,321	...	14	...	787	198	...	...	93	199	9,339	27,951	*19*	27,932
Works for which only Revenue Accounts are kept.														
Muzaffargarh Canal	...	...	...	...	...	...	...	...	...	142	4	146	*9*	137
Works for which neither Capital nor Revenue Accounts are kept.														
Muzaffargarh Embankment	...	...	...	...	...	...	...	...	61	...	2	63	...	63
TOTAL MINOR WORKS AND NAVIGATION, IMPERIAL	17,321	...	14	...	787	198	...	...	154	342	9,345	28,160	*28*	28,132
PROVINCIAL.														
XXX.—MINOR WORKS AND NAVIGATION.														
Works for which only Revenue Accounts are kept.														
Shahpur Canal	3,466	...	20	...	21	1	...	...	...	...	...	3,508	*23*	3,485
Works for which neither Capital nor Revenue Accounts are kept	...	...	...	...	...	...	...	...	...	...	12,635	12,635	...	12,635
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL	3,466	...	20	...	21	1	...	...	...	...	12,635	16,143	*23*	16,120
INCORPORATED LOCAL.														
XXX.—MINOR WORKS AND NAVIGATION.														
Works for which neither Capital nor Revenue Accounts are kept	...	...	...	...	...	...	...	...	...	...	4,537	4,537	5	4,532
CONTRIBUTIONS.														
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.														
Sirsa Branch, Western Jumna Canal	...	...	10	...	...	15	...	...	9	...	...	34	...	34
Sirhind Canal	...	...	38	...	358	491	3,415	252	128	1	129	4,812	...	4,812
TOTAL	...	...	48	...	358	506	3,415	252	137	1	129	4,846	...	4,846

PUNJAB—*continued.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.								
Swat River Canal	1,711	...	367	48	6	2,132	...	2,13[illegible]
42.—MAJOR WORKS (WORKING EXPENSES).								
Swat River Canal	97	3,402	7,152	—352	...	10,299	...	
Western Jumna Canal	2,033	30,361	29,970	797	...	63,161	...	10,29
" " Sirsa Branch	261	8,695	8,519	188	...	17,663	...	63,16
Bari Doab Canal	938	28,663	32,659	376	...	62,636	...	17,66
Sirhind Canal	1,262	24,666	35,771	379	...	62,078	...	62,63
Chenab Canal	1,968	29,504	29,542	1,002	...	62,016	...	62,07
Lower Sohag and Para Canal	20	3,770	3,311	...	...	7,101	...	62,01
Sidhnai Canal	673	6,403	5,059	234	...	12,369	...	7,10
TOTAL	7,252	135,464	151,983	2,624	...	297,323	...	12,36 / 297,32
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Upper Sutlej Inundation Canals	2,638	...	244	16	...	2,898	...	2,898
Shahpur Canals	468	...	108	7	52	635	...	635
Lower Sutlej and Chenab Inundation Canals	246	...	49	3	...	298	...	298
Ghagger Canal	6,790	...	3,089	1,377	...	11,256	...	11,256
TOTAL	10,142	...	3,490	1,403	52	15,087	...	15,087
Revenue.								
Upper Sutlej Inundation Canals	250	7,183	7,583	98	...	15,114	...	15,114
Lower Sutlej and Chenab Inundation Canals	244	2,397	9,578	312	...	12,531	...	12,531
Indus ditto	1,620	10,952	8,141	60	—14	20,759	...	20,759
Shahpur ditto	300	1,938	2,801	36	...	5,075	...	5,075
Ghaggar Canal	...	677	605	83	...	1,365	...	1,365
TOTAL	2,414	23,147	28,708	589	—14	54,844	...	54,844
Works for which only Revenue Accounts are kept.								
Muzaffargarh Canal	...	1,732	6,232	68	...	8,032	...	8,032
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept	4,700	94	1,055	68	...	5,917	...	5,917
TOTAL MINOR WORKS AND NAVIGATION, IMPERIAL	17,256	24,973	39,485	2,128	38	83,880	...	83,880
49.—IRRIGATION.								
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.								
Western Jumna Canal	33,422	...	7,084	458	170	41,134	...	41,134
" " Sirsa Branch	1,284	...	262	17	...	1,563	...	1,563
Bari Doab Canal	8,264	...	850	55	1,133	10,302	...	10,302
Sirhind Canal	2,348	...	540	35	1,169	4,092	...	4,092
Chenab Canal	190,066	...	36,395	4,767	—10,789	220,439	56	220,383
Lower Sohag and Para Canal	...	...	...	...	378	378	...	378
Sidhnai Canal	2,558	...	443	29	938	3,968	...	3,968
Jhelum Canal	5,082	...	2,978	1,159	1	9,220	...	9,220
TOTAL	243,024	...	48,552	6,520	—7,000	291,096	56	291,040

PUNJAB—*concluded.*

Detailed Account of Expenditure for 1897-98—concluded.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
PROVINCIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
43.—MINOR WORKS AND NAVIGATION.								
Works for which only Revenue Accounts are kept.								
Shahpur Canal	395	1,130	1,799	24	...	3,348	...	3,348
Works for which neither Capital nor Revenue Accounts are kept	5	...	3,466	...	...	3,471	...	3,471
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL	400	1,130	5,265	24	...	6,819	...	6,819
INCORPORATED LOCAL.								
43.—MINOR WORKS AND NAVIGATION.								
Works for which neither Capital nor Revenue Accounts are kept	...	...	568	...	...	568	...	568
CONTRIBUTIONS.								
42.—MAJOR WORKS (WORKING EXPENSES).								
Sirhind Canal	10,857	10,710	9,938	196	—342	31,359	...	31,359
Western Jumna Canal, Sirsa Branch	60	3,366	3,880	71	...	7,377	...	7,377
TOTAL	10,917	14,076	13,818	267	—342	38,736	...	38,736
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Ghaggar Canal	12,286	...	3,221	184	...	15,691	...	15,691
Revenue.								
Lower Sutlej and Chenab Inundation Canals	2,618	28,443(a)	240	...	...	31,301	...	31,301
Ghaggar Canals	...	566	149	9	...	724	...	724
Works for which only Revenue Accounts are kept.								
Muzaffargarh Canal	294	13,736(b)	198	...	4	14,232	...	14,232
TOTAL	15,198	42,745	3,808	193	4	61,948	...	61,948
49.—IRRIGATION.								
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.								
Sirhind Canal	180	...	47	3	...	230	...	230
Western Jumna Canal, Sirsa Branch	156	...	41	2	...	199	...	199
TOTAL	336	...	88	5	...	429	...	429

(a) Includes Rx. 21,018, value of village labour employed on works in consideration of the use of canal water being allowed free of charge.
(b) Includes Rx. 10,712, value of village labour employed on works in consideration of the use of canal water being allowed free of charge.

MADRAS.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS.												
	Water-rates.	Sales of water.	Water-supply of towns.	Planta-tions.	Other canal produce.	Water-power.	Naviga-tion.	Rents of build-ings.	Fines.	Miscella-neous.	TOTAL.	*Deduct Refunds of Revenue.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.													
XXIX.—MAJOR WORKS—DIRECT RECEIPTS.													
Godávari Delta System	...	...	6	678	1,098	...	7,658	28	...	177	9,645	8	9,637
Kistna ditto	...	...	...	350	1,089	...	2,814	156	2	112	4,523	19	4,504
Pennér Anicut System	...	...	...	29	8	...	...	...	...	...	37	...	37
Sangam ditto	...	...	...	...	112	...	...	19	...	...	131	...	131
Cauvery Delta System	...	...	65	23	87	...	...	12	2	43	335	19	316
Srivaikuntham Anicut System	...	...	...	62	372	...	128	48	...	...	197	...	197
Kurnool Canal	13,610	...	...	3	1	...	56	6	1	2	69	...	69
Periyar Project	...	...	25	...	24	...	1	...	...	28	78	...	78
Rushikulya Project	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL MAJOR WORKS	13,610	...	96	1,208	3,006	...	10,657	291	5	368	29,241	52	29,189
PROVINCIAL.													
XXX.—MINOR WORKS AND NAVIGATION.													
Works for which Capital and Revenue Accounts are kept.													
Chembrambakum Tank	...	...	...	...	2	...	...	1	...	3	6	...	6
Madras Water-supply and Irrigation Extension Project	...	...	1,646	...	8	...	...	...	...	...	1,654	...	1,654
Pálár Anicut System	...	...	...	...	211	...	...	2	...	...	213	...	213
Poiney ditto	...	...	...	...	42	...	...	...	...	...	42	...	42
Pelandorai ditto	...	...	...	2	30	...	...	...	...	...	32	...	32
Cheyar ditto	...	...	...	...	29	...	...	...	...	...	29	...	29
Shatiatope ditto	...	...	...	19	17	...	...	...	...	...	36	...	36
Vridhachálam ditto	...	...	...	2	21	...	...	...	...	...	23	...	23
Tirukkoyilur ditto	...	...	...	52	5	...	...	...	...	...	57	...	57
Lower Coleroon ditto	...	...	...	8	90	...	...	...	...	...	98	...	98
Marudur ditto	...	...	...	3	35	...	...	...	...	...	38	...	38
Kalingaroyen Channel	...	...	...	...	61	...	...	...	...	2	63	...	63
Buckingham Canal	...	...	...	...	67	...	9,851	6	...	25	9,949	10	9,939
Vedáranniyam ditto	...	...	...	...	1	...	86	...	...	...	87	...	87
Thadapalli Channel	...	...	...	...	16	...	...	...	...	...	16	...	16
Mehmathur ditto	...	...	...	1	2	...	...	...	...	...	3	...	3
Arkenkota ditto	...	...	...	...	3	...	...	...	...	...	3	...	3
Ganjam Minor River System	...	7	...	9	7	...	...	...	...	...	23	...	23
Nandiyar Channel	...	...	...	...	...	...	...	...	...	9	9	...	9
TOTAL	...	7	1,646	96	647	...	9,937	9	...	39	12,381	10	12,371
Works for which neither Capital nor Revenue Accounts are kept	238	...	...	207	428	...	60	24	79	623	1,659	780	879
AGRICULTURAL WORKS, *Works for which neither Capital nor Revenue Accounts are kept*	...	...	...	1,062	1,154	...	4	...	...	2,028	4,248	29	4,219
TOTAL MINOR WORKS AND NAVIGATION	238	7	1,646	1,365	2,229	...	10,001	33	79	2,690	18,288	819	17,469

MADRAS—*continued.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establish-ment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL.								
FAMINE RELIEF AND INSURANCE.								
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.								
Rushikulya Project	11,317	...	3,275	—145	...	14,447	46	14,401
42.—MAJOR WORKS (WORKING EXPENSES).								
Periyar Project	263	6,700	1,210	53	...	8,226	...	8,226
Rushikulya Project	...	2,635	614	37	...	3,286	...	3,286
Godávari Delta System	1,256	20,060	23,042	4,622	...	48,980	...	48,980
Kistna ditto	1,126	30,365	21,234	5,805	...	58,530	...	58,530
Cauvery ditto	1,446	—3,797	4,361	—570	...	1,440	...	1,440
Srivaikuntham Anicut System	107	1,586	1,037	—8	...	2,722	...	2,722
Pennar ditto	—276	460	906	—1	...	1,089	...	1,089
Sangam ditto	378	1,315	1,362	3	...	3,058	...	3,058
Kurnool Canal	910	7,195	3,163	107	...	11,375	...	11,375
Tarúr Tank Project	66	137	104	...	...	307	...	307
TOTAL	5,276	66,656	57,033	10,048	...	139,013	...	139,013
49.—IRRIGATION.								
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.								
Godavari Delta System	6,516	...	1,366	...	...	7,882	...	7,882
Kistna ditto	28,472	...	5,312	5,114	...	38,898	...	38,898
Penner ditto	8	...	3	...	...	11	...	11
Cauvery ditto	10,403	...	2,378	824	...	13,605	...	13,605
Srivaikuntham System	669	...	154	...	...	823	...	823
Sangam System	1,054	...	11	—1	...	1,064	...	1,064
Periyar Project	13,793	...	2,926	—436	...	16,283	...	16,283
TOTAL	60,915	...	12,150	5,501	...	78,566	...	78,566
PROVINCIAL.								
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Kalingaroyen Channel	270	...	62	...	...	332	...	332
Ganjam Minor River System	1,053	...	238	...	...	1,291	...	1,291
Sagileru Project	4,459	...	1,015	...	...	5,474	...	5,474
Dondapad Tank Project	502	...	2	...	...	504	...	504
Cumbum ditto	50	...	13	...	...	63	...	63
Kurnool Cuddapah Canal	338	...	76	...	...	414	...	414
Pálar Anicut System	616	...	49	...	...	665	...	665
Pelandorai ditto	4,025	...	926	...	...	4,951	...	4,951
Cheyár ditto	2	...	1	...	...	3	...	3
Carried forward	11,315	...	2,382	...	...	13,697	...	13,697

MADRAS—*continued.*

Detailed Account of Expenditure for 1897-98—continued.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
PROVINCIAL—*contd.*									
43.—MINOR WORKS AND NAVIGATION—*contd.*									
Works for which Capital and Revenue Accounts are kept—contd.									
Capital—contd.									
Brought forward	11,315	...	2,382	...	...	...	13,697	...	13,697
Buckingham Canal	1,648	...	370	—772	...	...	1,246	9	1,237
Lower Coleroon Anicut System	7,410	...	1,608	15	...	...	9,033	...	9,033
Thadapalli Channel	202	...	46	...	...	...	248	...	248
Shatiatope Anicut System	2,390	...	549	...	...	...	2,939	...	2,939
Muniyar Project	11,845	...	2,724	141	...	...	14,710	2	14,708
Maradur Anicut System	1	...	1	...	...	...	2	...	2
Poiney ditto	—7	...	—1	...	...	...	—8	...	—8
Chembrambakam Tank	229	...	53	...	...	...	282	...	282
Vallúr	60	...	14	...	...	...	74	...	74
Chopad Project	2,009	...	1,330	9	...	...	3,339	...	3,339
Sangam Anicut	624	...	143	...	...	...	776	...	776
Cooum River Improvement Scheme	61	...	14	...	...	...	75	...	75
TOTAL	37,787	...	9,233	—607	...	...	46,413	11	46,402
Revenue.									
Dondapad Tank	...	53	12	...	...	...	65	...	65
Nandiyar Channel Extension	...	340	64	4	...	...	408	...	408
Chembrambakum Tank	—228	104	—28	—11	...	...	—163	...	—163
Madras Water-supply and Irrigation Extension Project	—360	410	150	—1	...	...	199	...	199
Palar Anicut System	803	2,144	696	...	...	...	3,643	...	3,643
Poiney ditto	250	400	153	...	...	...	803	...	803
Chilka Lake Canal	...	23	7	...	...	...	30	...	30
Cheyar Anicut System	200	924	261	...	...	...	1,385	...	1,385
Cumbum Tank	—4	53	3	...	...	...	52	...	52
Pelandorai Anicut System	283	788	227	...	...	...	1,298	...	1,298
Shatiatope ditto	86	937	239	...	...	...	1,262	...	1,262
Vridhachalam ditto	16	220	57	...	...	...	293	...	293
Mehamathur ditto	11	161	40	...	...	...	212	...	212
Vallúr Anicut	20	47	15	...	...	...	82	...	82
Tirukkoyilur Anicut System	302	808	259	...	...	...	1,369	...	1,369
Lower Coleroon ditto	290	1,721	453	...	...	...	2,464	...	2,464
Thadapalli Channel	40	453	114	...	...	...	607	...	607
Arkenkota ditto	100	300	92	...	...	...	492	...	492
Maradur Anicut System	14	891	197	...	...	...	1,102	...	1,102
Buckingham Canal	59	5,424	2,247	311	...	...	8,041	...	8,041
Kalingaroyen Channel	12	499	124	...	...	...	635	...	635
Vedaranniyam Canal	...	511	126	2	...	...	639	...	639
Patha Cuddapah Tank	—138	...	—23	...	...	...	—161	...	—161
Ganjam Minor River System	...	2,051	474	...	...	...	2,525	...	2,525
TOTAL	1,756	19,262	5,959	305	...	...	27,282	...	27,282
Works for which neither Capital nor Revenue Accounts are kept	26,541	103,898	59,586	1,982	...	...	192,007	...	192,007
AGRICULTURAL WORKS.									
Works for which neither Capital nor Revenue Accounts are kept	12,417	34,091	10,208	647	...	...	57,363	...	57,363
TOTAL MINOR WORKS AND NAVIGATION, PROVINCIAL	78,501	157,351	84,986	2,327	...	...	323,065	11	323,054

MADRAS—*concluded.*

Detailed Account of Expenditure for 1897-98—concluded.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
INCORPORATED LOCAL.									
43.—MINOR WORKS AND NAVIGATION.									
Works for which neither Capital nor Revenue Accounts are kept	248	399	...	...	...	...	647	...	647
TOTAL INCORPORATED LOCAL	248	399	...	...	...	...	647	...	647
CONTRIBUTIONS.									
42.—MAJOR WORKS (WORKING EXPENSES).									
Cauvery Delta System	354	21	62	4	...	...	441	...	441
TOTAL	354	21	62	4	...	...	441	...	441
43.—MINOR WORKS AND NAVIGATION.									
Works for which Capital and Revenue Accounts are kept.									
Revenue.									
Tirukkoylur Anicut System	4	...	1	...	...	...	5	...	5
Works for which neither Capital nor Revenue Accounts are kept	850	482	174	7	...	...	1,513	...	1,513
AGRICULTURAL WORKS.									
Works for which neither Capital nor Revenue Accounts are kept	...	16	...	...	...	...	16	...	16
49.—IRRIGATION.									
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.									
Cauvery Delta System	176	...	40	3	...	...	219	...	219
Periyar Project	12	...	3	...	...	...	15	...	15
TOTAL	188	...	43	3	...	...	234	...	234

BOMBAY.

Detailed Account of Revenue for 1897-98.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Sales of water.	Water-supply of towns.	Planta-tions.	Other canal produce.	Water-power.	Rents of buildings.	Fines.	Miscella-neous.	TOTAL.	*Deduct Refunds of Revenue.*	Net Expendi of the y
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
XXIX.—MAJOR WORKS, DIRECT RECEIPTS.												
Sind.												
Desert Canal	3,234	...	...	...	1	...	21	5	23	3,284	...	
Begári ditto	3,571	...	...	1	83	...	...	10	100	3,765	9	13,69
Eastern Nára Works	201	...	...	117	252	...	...	131	1,953	2,654	...	1,23
Unharwah Canal	21	...	...	1	...	...	...	21	16	59	2	9,03
											...	24
											...	2,93
											...	14,70
											...	2
											...	—8
Total Sind	7,027	...	...	119	336	...	21	167	2,092	9,762	...	28
											...	74
											...	3,33
											...	77
											...	7
Deccan and Gujarát.											11	46,40
Háthmati Canal	1,135	8	...	20	72	...	1	...	43	1,279		
											...	6
Lower Pánjhra River Works	1,078	3	...	4	35	...	...	...	18	1,138	...	40
											...	—16
Kádva River Works	737	...	...	9	17	...	2	...	...	765	...	19
											...	3,64
											...	80
Pravara River Works—Lákh Canal	229	...	...	...	27	...	...	1	...	257	...	1,38
											...	5
											...	1,29
											...	1,26
Mutha Canals	11,359	169	10,692	13	125	600	13	...	446	23,417	...	
											59	23,35
Ekrúk Tank	638	259	259	15	468	...	...	...	49	1,688	...	1,68
Krishna Canal	5,605	2	...	...	207	...	6	...	...	5,820	1	5,81
Nira ditto	13,390	2	...	...	39	...	35	...	105	13,571	44	13,52
Mhaswad Tank	1,500	...	...	...	26	...	3	...	1	1,530	...	1,53
Total Deccan and Gujarát	35,671	443	10,951	61	1,016	600	60	1	662	49,465	104	49,36
TOTAL MAJOR WORKS	42,698	443	10,951	180	1,352	600	81	168	2,754	59,227	116	59,11

BOMBAY—*continued.*

Detailed Account of Revenue for 1897-98—continued.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Sales of water.	Water-supply of towns.	Planta-tions.	Other canal produce.	Water-power.	Naviga-tion.	Rents of buildings.	Fines.	Miscella-neous.	TOTAL.	*Deduct Refunds of Revenue.*	NET TOTAL.
I													
RIAL—*ntd.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
43.—MINOR KS AND GATION.													
Works for which nor and Revenue kept counts are kept.													
TOTAL *Sind.*													
anal •	132	...	...	31	22	...	...	3	8	66	262	...	262
ditto •	302	...	...	28	122	...	...	28	5	342	827	*1*	826	
Kacheri Canal	28	...	...	...	1	...	...	...	...	...	29	...	29
43 (W Great ditto	176	...	...	...	43	...	...	...	9	10	238	...	238
auvery ah •	224	...	...	...	47	...	...	...	...	4	275	...	275
nal •	2,718	...	...	28	304	...	596	11	8	237	3,902	*9*	3,893
l Sind •	3,580	...	...	87	539	...	596	42	30	659	5,533	*10*	5,523
43.—													
nd Gujarát.													
Works t Canal •	975	...	...	8	16	...	...	...	...	20	1,019	...	1,019
Rev Tank •	20	...	...	...	...	...	...	...	...	44	64	...	64
itto •	93	...	...	...	24	...	...	...	...	30	147	...	147
Tirukko anal •	1,175	1	...	20	26	...	...	3	...	2	1,227	*2*	1,225
Works ank •	252	...	...	...	2	...	...	...	...	2	256	...	256
nor R River —Ojhar													
A • •	973	...	...	4	28	...	...	...	1	15	1,021	...	1,021
Tank •	337	...	...	...	31	...	...	1	3	1	373	*2*	371
Works ditto •	1,240	...	...	...	1	...	...	...	...	...	1,241	...	1,241
nor R ditto •	...	...	...	...	2	...	...	...	...	13	15	...	15
Ojhal ditto •	260	...	...	...	18	...	...	...	...	...	278	...	278
hádalvádi ditto •	267	...	...	...	2	...	...	...	...	3	272	...	272
Koregaon ditto •	25	...	...	...	...	...	...	...	...	...	25	...	25
Ashti ditto •	419	1	...	2	42	...	...	2	...	10	476	...	476
Revári Canal •	915	...	...	...	6	...	...	3	...	...	924	...	924
Upper Mán River Works • •	244	...	...	...	15	...	...	3	...	...	262	...	262
Yerla River Irrigation Works •	747	...	...	...	32	...	...	...	...	17	796	...	796
Chikhli Canal •	126	...	...	...	7	...	...	...	...	...	133	...	133
Maini Tank •	371	...	...	...	12	...	...	...	...	...	383	...	383
Muchkundi Tank •	4	...	...	...	9	...	...	...	...	...	13	...	13
Dámbal ditto •	81	...	...	...	14	...	...	...	...	...	95	...	95
Madleri ditto •	66	...	...	...	...	...	...	...	...	...	66	...	66
Mádag Tank •	210	...	...	...	11	...	...	...	...	...	221	...	221
Andi ditto •	90	...	...	...	...	...	...	...	...	...	90	...	90
Total Deccan and Gujarát • •	8,890	2		34	298	...	...	12	4	157	9,397	4	9,393
Total carried forward	12,470		...	121	837	...	596	54	34	816	14,930	*14*	14,916

SCHEDULE H.

BOMBAY—*continued.*

Detailed Account of Revenue for 1897-98—concluded.

HEADS.	ACTUAL RECEIPTS. Water-rates.	Sales of water.	Water-supply of towns.	Planta-tions.	Other canal produce.	Water-powers.	Naviga-tion.	Rents of buildings.	Fines.	Miscella-neous.	TOTAL.	*Deduct Refunds of Revenue.*
IMPERIAL—*concld.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*
XXX.—MINOR WORKS AND NAVIGATION—*contd.*												
Brought forward .	12,470	2	...	121	837	...	596	54	34	816	14,930	*14*
Works for which only Revenue Accounts are kept.												
Sind . . .	2,113	...	...	172	949	...	...	24	151	2,532	5,941	*34*
Deccan and Gujarát	311	...	...	15	226	...	...	...	...	17	569	...
TOTAL .	2,424	...	...	187	1,175	...	...	24	151	2,549	6,510	*34*
AGRICULTURAL WORKS.												
For which neither Capital nor Revenue Accounts are kept.												
Sind . .	3	...	...	4	40	...	...	...	7	80	134	...
Deccan and Gujarát	...	...	...	1	58	...	...	...	...	2	61	...
TOTAL .	3	...	...	5	98	...	...	...	7	82	195	...
TOTAL MINOR WORKS AND NAVIGATION, IMPERIAL	14,897	2	...	313	2,110	...	596	78	192	3,447	21,635	*48*
PROVINCIAL.												
XXX.—MINOR WORKS AND NAVIGATION.												
Works for which Capital and Revenue Accounts are kept.												
Deccan and Gujarát.												
Gokak Canal, 1st Section, and Storage Works .	1,787	31	...	6	12	1,345	...	2	...	1	3,184	...

SCHEDULE H.

BOMBAY—*continued.*

Detailed Account of Expenditure for 1897-98.

HEADS.	New Works.	Maintenance and Repairs.	Establish-ment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expendi-ture of the year.
IMPERIAL.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
FAMINE RELIEF AND INSURANCE.								
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.								
Deccan and Gujarát.								
Nira Canal	384	...	35	4	...	423	...	423
Maladevi Tank	2,258	...	519	...	...	2,777	...	2,777
Shetphal „	11,623	...	2,115	...	...	13,738	...	13,738
Chankápur „	1,716	...	393	...	...	2,109	*3*	2,106
TOTAL .	15,981	...	3,062	4	...	19,047	*3*	19,044
42.—MAJOR WORKS (WORKING EXPENSES).								
Sind.								
Desert Canal	406	5,344	1,221	31	...	7,002	...	7,002
Unharwáh	17	2,244	379	8	...	2,648	...	2,648
Begári Canal	231	7,746	1,621	42	...	9,640	...	9,640
Eastern Nára Works	725	6,905	2,920	31	...	10,581	...	10,581
Total Sind .	1,379	22,239	6,141	112	...	29,871	...	29,871
Deccan and Gujarát.								
Háthmati Canal	...	443	160	5	...	608	...	608
Lower Pánjhra River Works	5	295	400	6	...	706	...	706
Kádva River Works	...	435	1,543	12	...	1,990	...	1,990
Pravara River Works—Lákh Canal . .	...	1,264	2,982	4	...	4,250	...	4,250
Mutha Canals	634	2,725	3,222	326	...	6,907	...	6,907
Ekrúk Tank	1,710	408	1,037	7	...	3,192	...	3,192
Krishna Canal	...	678	341	10	...	1,029	...	1,029
Nira Canal	...	2,313	2,712	51	...	5,076	...	5,076
Mhasvad Tank	81	2,012	1,081	6	...	3,180	...	3,180
Total Deccan and Gujarát .	2,430	10,573	13,508	427	...	26,938	...	26,938
TOTAL MAJOR WORKS (WORKING EXPENSES)	3,809	32,812	19,649	539	...	56,809	...	56,809

SCHEDULE H.

BOMBAY—*continued.*

Detailed Account of Expenditure for 1897-98—continued.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
IMPERIAL—*continued.*								
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Sind.								
Marak Great Canal	200	...	46	3	...	249	...	249
Fuleli Canal	11,251	...	2,517	33	*—116*	13,685	*28*	13,657
Total Sind	11,451	...	2,563	36	*—116*	13,934	*28*	13,906
Deccan and Gujarát.								
Lower Panjhra River Works	1	...	...	...	...	1	...	1
Kadva River Works	1,558	...	360	6	...	1,924	...	1,924
Mutha Canals	211	...	*—6*	...	...	205	...	205
Khari Cut Canal	236	...	39	...	...	275	...	275
Ashti Tank	395	...	91	...	...	486	...	486
Taosi Tank	*—572*	...	*—131*	...	...	*—703*	...	*—703*
Parsul Tank	2	...	1	*—313*	...	*—310*	...	*—310*
Yerla River Irrigation Works	139	...	32	4	...	175	...	175
Total Deccan and Gujarát	1,970	...	386	*—303*	...	2,053	...	2,053
TOTAL CAPITAL	13,421	...	2,949	*—267*	*—116*	15,987	*28*	15,959
Revenue.								
Sind.								
Sukkur Canal	229	2,421	881	9	...	3,540	...	3,540
Ghár Canal	3	11,641	3,658	33	...	15,335	...	15,335
Mehrabwáh	...	251	124	1	...	376	...	376
Alibhar Kacheri Canal	...	*—191*	*—30*	6	...	*—215*	...	*—215*
Márak Great Canal	...	1,538	452	40	...	2,030	...	2,030
Surfrázwah Canal	...	335	81	11	...	427	...	427
Fuleli Canal	*—5,608*	5,175	*—694*	36	...	*—1,091*	...	*—1,091*
Total Sind	*—5,376*	21,170	4,472	136	...	20,402	...	20,402
Carried forward	*—5,376*	21,170	4,472	136	...	20,402	...	20,402
	13,421	...	2,949	*—267*	*—116*	15,987	*28*	15,959

BOMBAY—*continued.*

Detailed Account of Expenditure for 1897-98—continued.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Brought forward	13,421	...	2,949	*—267*	*—116*	15,987	*28*	15,959
	—5,376	21,170	4,472	136	...	20,402	...	20,402
IMPERIAL—*continued.*								
43.—MINOR WORKS AND NAVIGATION—*continued.*								
Works for which Capital and Revenue Accounts are kept—continued.								
Revenue—*continued.*								
Deccan and Gujarát.								
Khári Cut Canal	59	290	144	4	...	497	...	497
Hartála Tank	...	9	21	...	...	30	...	30
Mhasva Tank	...	31	60	5	...	96	...	96
Jámda Canal	...	1,050	1,305	16	...	2,371	...	2,371
Pravara River Works—Ojhar Canal	...	272	726	5	...	1,003	...	1,003
Bhátodi Tank	...	109	263	1	...	373	...	373
Mátoba ditto	...	111	111	5	...	227	...	227
Kásurdi ditto	...	14	9	5	...	28	...	28
Shirsuphal ditto	...	121	108	5	...	234	...	234
Bhádalvádi ditto	...	123	110	5	...	238	...	238
Koregaon ditto	...	30	35	2	...	67	...	67
Ashti ditto	...	225	149	7	...	381	...	381
Revári Canal	9	91	63	4	...	167	...	167
Upper Mán River Works	...	244	118	10	...	372	...	372
Yerla River Irrigation Works	...	427	206	15	...	648	...	648
Chikhli Canal	...	58	29	1	...	88	...	88
Maini Tank	...	143	103	10	...	256	...	256
Muchkundi Tank	...	20	5	...	...	25	...	25
Gadikeri ditto	...	10	2	...	...	12	...	12
Dambal ditto	...	23	43	...	...	66	...	66
Madleri ditto	...	27	48	...	...	75	...	75
Madag ditto	...	66	113	...	...	179	...	179
Asundi ditto	...	106	135	...	...	241	...	241
Parsul ditto	...	30	69	5	...	104	...	104
Total Deccan and Gujarát	68	3,630	3,975	105	...	7,778	...	7,778
TOTAL REVENUE	*—5,308*	24,800	8,447	241	...	28,180	...	28,180
	—5,308	24,800	8,447	241	...	28,180	...	28,180
Carried forward	13,421	...	2,949	*—267*	*—116*	15,987	*28*	15,959

SCHEDULE H.

BOMBAY—*continued.*

Detailed Account of Expenditure for 1897-98—continued.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
Brought forward .	13,421	...	2,949	—*267*	—*116*	15,987	*28*	15,959
	—*5,308*	24,800	8,447	241	...	28,180	...	28,180
IMPERIAL—*concluded.*								
43.—MINOR WORKS AND NAVIGATION —*concluded.*								
Works for which only Revenue Accounts are kept.								
Sind	19,326	44,410	18,973	287	...	82,996	...	82,996
Deccan and Gujarát	2,441	3,600	5,739	85	...	11,865	...	11,865
TOTAL .	21,767	48,010	24,712	372	...	94,861	...	94,861
AGRICULTURAL WORKS								
For which neither Capital nor Revenue Accounts are kept.								
Sind	8,091	38,170	10,242	179	440	57,122	...	57,122
Deccan and Gujarát	5,350	933	1,187	358	913	8,741	...	8,741
TOTAL .	13,441	39,103	11,429	537	1,353	65,863	...	65,863
TOTAL MINOR WORKS AND NAVIGATION, IMPERIAL.	43,321	111,913	47,537	883	1,237	204,891	*28*	204,863
49.—IRRIGATION.								
Capital Expenditure not charged against Revenue.								
Begari Canal	1,170	...	269	...	...	1,439	...	1,439
Desert Canal	380	...	87	51	...	518	...	518
Eastern Nara Works	3,670	...	841	54	...	4,568	...	4,568
Dad Canal	18,159	...	4,104	213	—*71*	22,405	...	22,405
Nasrat Canal	7	...	...	...	...	7	...	7
Jamrao Canal	114,695	...	15,473	884	88	131,140	*12*	131,128
Naulakhi Canal	8	...	...	...	...	8	...	8
TOTAL .	138,089	...	20,777	1,202	17	160,085	*12*	160,073

BOMBAY—*concluded.*

SCHEDULE H.

Detailed Account of Expenditure for 1897-98—concluded.

HEADS.	New Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	Net Expenditure of the year.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	*Rx.*	Rx.
PROVINCIAL.								
43.—MINOR WORKS AND NAVIGATION.								
Works for which Capital and Revenue Accounts are kept.								
Capital.								
Deccan and Gujarát.								
Gokak Canal, 1st Section and Storage Works .	368	...	84	7	...	459	*36*	423
Revenue.								
Deccan and Gujarát.								
Gokak Canal, 1st Section and Storage Works .	...	272	238	30	...	540	...	540
TOTAL .	368	272	322	37	...	999	*36*	963
CONTRIBUTIONS.								
Excluded Local Funds.								
Khandesh Irrigation District	...	21	...	...	...	21	...	21
43.—MINOR WORKS AND NAVIGATION.								
AGRICULTURAL WORKS.								
Works for which neither Capital nor Revenue Accounts are kept.								
Sind	483	126	2	...	...	611	...	611
Deccan and Gujarát	389	354	42	3	...	788	...	788
TOTAL .	872	480	44	3	...	1,399	...	1,399
TOTAL CONTRIBUTIONS .	872	501	44	3	...	1,420	...	1,420

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, for which separate Capital and Revenue Accounts are not kept.

	To end of 1896-97.	1897-98.	To end of 1897-98.
MAJOR WORKS.	Rx.	Rx.	Rx.
(1) PROTECTIVE—			
Revenue—			
Receipts in the Public Works Department	382,518	65,499	448,017
Receipts in the Civil Department (including share of land revenue), *less* collection charges	16,093	9,318	25,411
TOTAL	398,611	74,817	473,428
Charges—			
Capital outlay — Charged to protective grant	1,860,671	37,517	1,898,188
Capital outlay — Charged to Minor works grant	285,433	...	285,433
Working expenses	268,429	32,628	301,057
TOTAL	2,414,533	70,145	2,484,678
Loss, excluding indirect charges	—2,015,922	+4,672	—2,011,250
Indirect charges — Pertaining to Capital	*115,406*	*3,236*	*118,642*
Indirect charges — Ditto Revenue	*19,666*	*2,357*	*22,023*
Loss, including indirect charges	—2,150,994	—921	—2,151,915
(2) PRODUCTIVE— Capital outlay not charged to Revenue	23,721,318	692,431	24,413,749
Revenue—			
Receipts in the Public Works Department	28,271,085	2,312,245	30,583,330
Receipts in the Civil Department (including share of land revenue), *less* collection charges	19,537,133	955,420	20,492,553
TOTAL	47,808,218	3,267,665	51,075,883
Charges—			
Capital outlay — Charged to ordinary Revenues to end of 1884-85	5,402,415	...	5,402,415
Capital outlay — Charged to Minor works grant	175,643	12,715	188,358
Capital outlay — Exchange prior to 1884-85	451,660	...	451,660
Working expenses	17,199,460	859,491	18,058,951
Interest at 4 per cent. on Capital outlay not charged to Revenue	15,520,405	962,701	16,483,106
TOTAL	38,749,583	1,834,907	40,584,490
Gain, excluding indirect charges	+9,058,635	+1,432,758	+10,491,393
Indirect charges — Pertaining to Capital	*1,502,001*	*29,227*	*1,531,228*
Indirect charges — Ditto Revenue	*1,216,998*	*58,737*	*1,275,735*
Gain, including indirect charges	+6,339,636	+1,344,794	+7,684,430
TOTAL GAIN ON PROTECTIVE AND PRODUCTIVE WORKS — Excluding indirect charges	+7,042,713	+1,437,430	+8,480,143
TOTAL GAIN ON PROTECTIVE AND PRODUCTIVE WORKS — Including ditto	+4,188,642	+1,343,873	+5,532,515

Statement showing the Financial results, as affecting the general tax-payer, etc.—concluded.

	To end of 1896-97.	1897-98.	To end of 1897-98.
MINOR WORKS AND NAVIGATION.	Rx.	Rx.	Rx.
(1) WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.			
Revenue—			
Receipts in the Public Works Department	4,071,373	144,983	4,216,356
Receipts in the Civil Department (including share of land revenue), *less* collection charges	8,478,438	393,427	8,871,865
TOTAL	12,549,811	538,410	13,088,221
Charges—			
Capital outlay, excluding outlay shown against Protective and Productive works	4,867,943	128,699	4,996,642
Working expenses	5,554,045	180,089	5,734,134
TOTAL	10,421,988	308,788	10,730,776
Gain, excluding indirect charges	+2,127,823	+229,622	+2,357,445
Indirect charges — Pertaining to Capital	*255,636*	*4,159*	*259,795*
Indirect charges — Ditto Revenue	*270,915*	*8,976*	*279,891*
Gain, including indirect charges	+1,601,272	+216,487	+1,817,759
(2) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.			
Receipts in the Public Works Department	(*a*) 947,141	19,711	966,852
Receipts in the Civil Department (including share of land revenue), *less* collection charges	(*b*) 6,200,354	447,839	6,648,193
TOTAL	7,147,495	467,550	7,615,045
Charges in the Public Works Department	3,052,202	184,236	3,236,438
Gain	+4,095,293	+283,314	+4,378,607
TOTAL GAIN ON MINOR WORKS AND NAVIGATION — Excluding indirect charges	+6,223,116	+512,936	+6,736,052
TOTAL GAIN ON MINOR WORKS AND NAVIGATION — Including ditto	+5,696,565	+499,801	+6,196,366

(*a*) In the case of projects in Bombay, the figures are from 1872-73 only. Figures for earlier years are not obtainable.
(*b*) In the case of projects in Bombay, the figures are from 1874-75 only.

Please have
4 spare copies made
of G.O. No. 1045 Dy 11-12-99
for office & copy Records.

RK.

14/12/99.

RK.

The practice all along has
been to prepare 4 copies of
other Deptt orders. The
accompanying is a resolution
of the Govt. of India, and
there seems to be no meaning
to make office copies of the
disposal. Further the order
is only communicated to
the Ld. Co. for Irrigation who
can obtain the original
whenever required. It is
also not one of [illegible]