

No. 19A.—ACCOUNT of CHARGES for COLLECTION of EXCISE REVENUE during the year ended 31st March 1924.

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	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVIN- CIAL.
					Reserved.	Transferred.								Shan States Federation.	TOTAL.	
	India General.	Baluchis- tan.	North-West Frontier Province.	Total.	Government of Assam	Government of Madras	Government of Bombay.	Government of Bengal	Government of United Provinces	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.			
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence	...	...	...	...	..	..	..	1,89,460	1,79,566	...	1,04,062	61,095	58,631	...	5,92,814	5,92,814
Presidency Establishment	...	...	...	...	..	..	—6,102	1,95,111	...	...	...	...	...	...	1,89,009	1,89,009
District Executive Establishment	1,38,309	8,090	34,031	1,80,430	1,59,360	4,233	50,264	8,36,955 ^{b)}	41,002	3,36,293	17,03,228 ^{g)}	9,43,381	8,90,094	506	49,71,316	51,51,746
Combined Salt and Excise Establish- ments. (See Account No. 16B)	...	...	...	...	...	39,91,910 ^{a)}	17,61,400 ^{e)}	...	...	...	...	...	...	...	57,53,310	57,53,310
Distilleries	9,278	7,396	...	16,674	22,468	..	7,010	1,93,451 ^{d)}	4,32,187	48,637	...	...	...	...	7,03,753	7,20,427
Excise Compensations to the French Government, Indian States, etc	30,339	...	..	30,339	2,660	1,27,002	17,15,670	1,01,591	10,563	13,000	...	1,798	1,974	...	19,74,258	20,04,697
Loss by dryage and wastage of opium Deduct—Share of combined Salt and Excise Establishments debitabie to Salt	...	...	...	...	3,214	..	...	...	...	...	...	...	..	...	3,214	3,214
	...	...	...	...	...	13,30,637 ^{f)}	...	2,00,000	..	...	62,360	76,000	...	...	16,68,997	16,68,997
TOTAL CHARGES IN INDIA	1,77,926	15,486	34,031	2,27,443	1,87,702	27,92,508	35,28,242	13,16,568	6,63,318	3,97,930	17,44,930	9,35,274	9,50,699	506	1,25,18,677	1,27,46,120
				£	£	£	£	£	£	£	£	£	£	£	£	
CHARGES IN ENGLAND.																
High Commissioner.																
Leave and Deputation Salaries	...	...	...	...	...	1,001	532	...	500	...	1,117	...	...	...	3,150	
Stores for India	...	...	...	...	...	332	7	64	19	10	...	170	...	...	602	
Miscellaneous—Travelling Expenses, etc	...	...	...	...	...	...	5	...	41	...	...	...	...	...	46	
TOTAL	£	...	...	...	...	1,333	544	64	560	10	1,117	170	...	...	3,798	
TOTAL CHARGES IN ENGLAND	£	...	...	...	...	1,333	544	64	560	10	1,117	170	...	...	3,798	
				R	R	R	R	R	R	R	R	R	R	R	R	
TOTAL CONVERTED INTO RS. AT £1=RS. 10	...	...	...	...	...	13,327	5,439	639	5,601	102	11,165	1,705	...	...	37,978	37,978
EXCHANGE ON DITTO	...	...	...	...	...	6,720	2,394	281	2,619	43	4,782	804	...	...	17,645	17,645
TOTAL EXCISE CHARGES	2,27,443	1,87,702	28,12,555	35,56,075	13,17,488	6,71,538	3,98,077	17,60,877	9,38,783	9,50,699	506	1,25,74,300	1,28,01,743			

- (a) Includes Rs. 72,205 for Agency Tracts, which is "Reserved".
 (b) Includes Rs. 28,302 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
 (c) Includes Rs. 9,161 for Angul District, which is "Reserved".
 (d) Includes Rs. 8,812 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
 (e) Represents share of combined Salt and Excise Establishment transferred from "Salt".
 (f) Includes Rs. 24,069 for Agency Tracts, which is "Reserved".
 (g) Includes Rs. 2,496 for Backward Tracts, which is "Reserved".

VII and 7—Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payments of duty, *e.g.*, on leases and mortgages, bills of lading, cheques and bills of exchange are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2. Unified stamps of the denomination of one anna and half anna are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps-A.-Non-Judicial' lump sums in each province to represent its share of the proceeds. The lump sums so credited represent the estimated *net* profits of the sales, the cost price of the stamps being deducted from their proceeds.

[The total amount adjusted for all provinces is Rs. 19,00,800 which has been arrived at by a careful calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified stamps. This sum of Rs. 19,00,800 appears as a *deduct* entry in Account No. 41A against the head "Civil Departments' Share of Ordinary Stamps". In the Account of Stamp Revenue (Account No. 20) this figure is distributed over all provinces and included under 'Sale of Non-Judicial Stamps.']

EXPENDITURE.

3. Stamp charges consist mainly of the cost price of stamps and plain paper to be used with judicial stamps and the expenditure incurred upon agencies employed in selling them. The greater part of the expenditure is incurred in England where the stamps are manufactured.

Hitherto the cost of all varieties of stamps Judicial, non-Judicial, postage and unified and of stamp paper supplied from England was charged under this head in the Home Accounts, an adjustment being made in India transferring to "Posts and Telegraphs" the cost of postage and unified stamps (the cost price of unified stamps used as non-Judicial stamps was subsequently re-transferred to 'Stamps' as explained in paragraph 2 above). Similarly the cost of all stamps and plain paper supplied to Provincial Governments was debited to them in the Provincial section of the accounts by *per contra* credit in the Central section under this head. With effect from the 1st April 1923 the cost of non-postal stamps and of stamp papers including over-head charges supplied to the Provincial Depôts at Bombay and Karachi, Madras and Rangoon has been debited direct to the Provincial Governments concerned in the Provincial Section of the High Commissioner's accounts, while all charges for stamps supplied to the Calcutta Depôt have been debited to the Central Government. Similarly the charges in regard to supplies of Postal Stamps have been debited in the High Commissioners' account to the Posts and Telegraphs Department. Under this arrangement the expenditure of the Central Government under "7—Stamps" is set off by recoveries from Provinces, Central Administrations and Departments of the cost of stamps (including over-head charges) supplied by the Calcutta Depôt.

The question of recovery from Governments of Bombay, Madras and Burma of the arrear charges in connection with the value of Stamps (other than Postal Stamps) in stock at the Depôts at Bombay and Karachi, Madras and Rangoon on 1st April 1921 is under consideration and the necessary adjustments between the Central and the Provincial Governments concerned will be made in the accounts for 1924-25.

No. 20.—ACCOUNT of STAMP REVENUE for the year ended 31st March 1924.

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	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
A.—NON-JUDICIAL.																
Sale of Stamps	4,27,089	47,477	3,62,284	8,36,850	90,86,730	83,24,572	1,06,09,525	37,50,951	30,48,365	28,21,154	19,79,101	22,51,308	6,23,431	4,24,95,137	4,33,31,987	
Duty on Impressing Documents	26,614	169	1,117	27,900	1,92,364	8,84,985	3,87,120	69,586	53,418	68,133	6,465	15,953	6,954	16,90,008	17,17,908	
Fines and Penalties	3,908	...	4,881	8,787	96,916	37,908	26,002	35,901	39,463	19,679	15,636	21,550	4,293	2,97,348	3,06,135	
Miscellaneous	49,989	...	280	50,269	1,685	41,082	1,430	202	91,377	1,677	1,125	3,567	1,617	1,43,762	1,94,031	
	5,07,598	47,646	3,68,562	2,23,806	93,77,695	92,88,547	1,10,24,077	38,56,640	32,37,653	29,10,643	20,02,327	22,92,378	6,36,296	4,46,26,256	4,55,50,061	
Deduct—Refunds	19,900	1,097	11,419	32,416	2,08,064	1,68,827	5,52,803	74,813	1,15,987	2,65,893	58,148	22,323	8,161	14,75,019	15,07,435	
TOTAL A.—NON-JUDICIAL	4,87,698	46,549	3,57,143	8,91,390	91,69,631	91,19,720	1,04,71,274	37,81,827	31,21,666	26,44,750	19,44,179	22,70,055	6,28,134	4,31,51,236	4,40,42,626	
B.—JUDICIAL.																
Sale of Stamps	8,83,803	1,71,573	8,82,543	18,87,919	1,43,52,224	90,66,104	2,10,80,579	1,37,65,047	64,70,668	31,90,359	75,97,715	44,84,518	13,37,221	8,13,44,435	8,82,32,354	
Sale of Plain Paper	8,359	3,585	17,220	29,164	...	...	3,32,660	1,22,758	1,09,186	...	1,31,552	...	23,087	7,19,243	7,18,407	
Duty on Impressing documents	...	...	67	67	...	...	...	...	785	...	...	...	...	785	862	
Fines and Penalties	1,956	1,678	342	3,976	1,464	1,736	5,370	262	3,242	...	3,004	742	1,039	16,859	20,835	
Miscellaneous	162	...	219	381	1,340	767	677	213	2,474	463	5,880	65	13	11,892	12,273	
	8,94,280	1,76,836	8,50,391	19,21,507	1,43,55,028	90,68,607	2,14,19,286	1,38,38,280	65,86,355	31,90,822	77,38,151	4,85,325	13,64,360	8,20,93,214	8,40,14,721	
Deduct—Refunds	16,976	5,478	18,546	41,000	1,19,649	1,99,495	2,15,825	1,29,097	1,17,578	46,358	49,336	27,729	5,707	9,10,774	9,51,774	
TOTAL B.—JUDICIAL	8,77,304	1,71,358	8,31,845	18,80,507	1,42,35,379	88,69,112	2,12,03,461	1,37,59,183	64,68,777	31,44,464	76,88,815	44,57,596	13,55,653	8,11,82,440	8,30,62,947	
TOTAL REVENUE FROM STAMPS	13,65,002	2,17,907	11,88,988	27,71,897	2,34,05,010	1,79,88,832	3,16,74,735	1,75,41,010	95,90,443	57,89,214	96,32,994	67,27,651	19,83,787	12,43,33,676	12,71,05,573	

FINANCE AND REVENUE ACCOUNTS OF THE

No. 20A.—ACCOUNT of CHARGES for Collection of STAMP REVENUE during the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
					Reserved.											
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Barma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Superintendence	1,02,166	...	5,987	1,08,153	40,177	1,66,125	38,121	26,776	45,114	29,240	4,538	19,260	9,077	3,78,428	4,86,581	
Charges for the Sale of Stamps— Judicial	5,137	939	3,300	9,376	1,16,748	31,541	1,52,560	92,369	30,193	19,529	56,871	25,988	10,826	5,36,625	5,46,001	
Non-Judicial	8,914	1,611	11,466	21,991	3,70,488	1,39,913	2,62,727	1,18,859	79,481	85,289	80,445	1,03,897	26,622	12,67,751	12,89,742	
Discount on Plain Paper	492	222	934	1,648	...	...	19,029	8,938	3,568	...	8,208	...	1,426	41,169	42,817	
Purchase of Plain Paper to be used with Stamps	2,44,398	...	...	2,44,398	...	...	...	...	...	...	...	...	...	...	2,44,398	
TOTAL CHARGES IN INDIA	3,61,107	2,772	21,687	3,85,566	5,27,413	3,37,579	4,72,437	2,46,972	1,58,356	1,34,058	1,50,062	1,49,145	47,951	22,23,973	26,09,539	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
High Commissioner.																
Cost of Stamps supplied from Eng- land	29,619	...	...	29,619	12,179	11,542	...	...	...	1,088	...	...	...	24,809		
Other stores	...	...	...	...	...	...	...	...	...	...	124	...	...	124		
Total charges in England £	29,619	...	...	29,619	12,179	11,542	...	...	...	1,088	124	...	...	24,933		
Do. CONVERTED INTO RS. AT £1=RS. 10	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
	2,96,191	...	...	2,96,191	1,21,788	1,15,417	...	...	...	10,883	1,238	...	...	2,49,326	5,45,517	
EXCHANGE ON DITTO	1,62,339	...	...	1,62,339	52,267	49,541	...	...	...	4,687	613	...	...	1,07,108	2,69,447	
TOTAL INDIA AND ENGLAND	8,19,637	2,772	21,687	8,44,096	7,01,465	5,02,537	4,72,437	2,46,972	1,58,356	1,49,628	1,51,913	1,49,145	47,951	25,80,407	34,24,503	
Value of Stamps and Plain Paper supplied from Central Stores charged in the accounts of Provincial Gov- ernments by deduction from India General	-11,73,103	...	6,543	-11,66,560	..	...	5,58,008	2,47,577	41,123	...	1,77,338	97,425	45,089	11,66,560	...	
Deduct—Cost of Postage Stamps issued for Postal, Telegraph and Revenue purposes. See Account No. 41E	31,66,850	...	...	31,66,850	...	...	...	...	...	...	...	...	...	...	31,66,850	
Stamp supplied to Coorg from Madras Depôt	285	..	...	285	-285	...	...	..	...	..	...	...	...	-285	...	
Other recoveries	-59	...	...	-59	...	...	...	...	...	...	...	...	...	...	-59	
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE	-35,20,090	2,772	28,230	-34,89,088	7,01,183	5,02,537	10,30,445	4,94,549	1,99,479	1,49,628	3,29,251	2,46,570	93,040	37,46,682	2,57,594	

A.—Principal Revenue Head

A.—Principal Revenue Heads.

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24

VIII and 8—Forest.**REVENUE.**

Revenue from Forests may be divided into three main classes :—

- (1) Produce of Government forests.
- (2) Revenue from forests not managed by Government.
This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests
- (3) Miscellaneous.
The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE CHARGED TO REVENUE.

2. The expenditure falls under two main heads :—

- (1) Establishments.
- (2) Conservancy and Works.

The second head includes all the cost of protecting and developing the Government property in forests, as well as of such removal of produce as is effected by Government agency.

The new heads "Investments in Government Commercial undertakings" and "Losses on Government Commercial undertakings" in Account No. 21-A. have been opened to show the transactions of the commercial undertakings *e.g.*, the Russell Konda Saw Mill in Madras. For the record of transactions of recognised commercial undertakings in the public accounts a special accounting procedure has been prescribed. According to this procedure only such transactions as capital invested by Government in the concern, and profit or loss arising out of the activities of the concern during the year, which show the financial effect of the undertaking on the Public Accounts, are recorded under appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertakings a banking account is kept at the treasury under the head "P—Deposits and Advances, etc.,—Personal Deposits." The detailed accounts of the undertakings are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

The head 'Interest on Debt' records the interest on Forest capital outlay financed from borrowed funds,—see paragraph 3 below.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

3. This is one of the new capital major heads opened in the accounts for the exhibition of capital outlay on certain schemes of forest development undertaken by some of the Provincial Governments from borrowed funds. The bulk of the capital outlay in the Forest Department is however recorded as revenue expenditure under the head "Conservancy and Works". The question of constructing a proper capital account of the Forest Department is under consideration.

No. 21.—ACCOUNT of FOREST REVENUE for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	India General. (a)	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
										Government of Burma.	Shan States Federation						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Revenue from Timber and Other Produce removed from the Forests by the Govern- ment Agency . . .	12,79,719	4,105	4,61,851	17,45,705	17,08,533	22,46,740	3,74,463	16,12,473	31,91,625	41,63,746	3,381	58,269	7,76,691	2,90,539	1,44,27,460	1,61,73,165	
Revenue from Timber and Other Produce removed from the Forests by Consumers or Purchasers . . .	84,975	2,758	21,220	1,08,953	31,61,027	45,11,246	17,87,983	53,84,108	5,27,778	1,34,39,866	15,90,455	9,26,172	40,27,143	14,52,947	3,68,08,225	3,69,17,178	
Drift and Waif Wood and Con- fiscated Forest produce . .	3	33	768	804	15,654	4,553	12,383	6,493	31,467	3,35,075	935	57	2,230	19,504	4,28,351	4,29,165	
Revenue from Forests not managed by Government.	...	14,008	2,931	16,939	6	27,334	...	41,796	3,481	1,58,846	58,629	...	22,578	66,385	3,79,055	3,95,994	
Miscellaneous . . .	1,99,945	1,499	46,938	2,48,882	5,78,049	3,96,614	88,709	3,92,605	6,43,191	3,59,684	9,635	46,069	2,86,833	1,55,981	29,57,370	32,05,752	
	15,64,642	22,403	5,33,738	21,20,783	54,63,269	71,86,487	22,63,538	74,38,475	43,97,542	1,84,56,717	16,63,035	10,30,567	51,15,475	19,85,356	5,50,00,461	5,71,21,244	
Deduct—Refunds . .	...	...	405	405	47,713	36,883	2,022	82,446	11,009	6,98,251	200	1,484	10,545	11,065	9,01,616	9,02,021	
TOTAL FOREST REVENUE .	15,64,642	22,403	5,33,333	21,20,378	54,15,556	71,49,604	22,61,516	73,56,029	43,86,533	1,77,58,466	16,62,835	10,29,085	51,04,930	19,74,291	5,40,98,845	5,62,19,223	
										1,94,21,301							

A.—Principal Revenue Heads

A.—Principal Revenue Heads.

(a) The column 'India General' in this Account includes transactions at Headquarters including Forest Research Institute and College, those connected with important Forest Surveys and also the transactions of Forest Administration of

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24.

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No. 21A.—ACCOUNT of CHARGES for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March 1924.

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FINANCE AND REVENUE ACCOUNTS OF THE

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
					Reserved.							Transferred.		Shan States Federation.	TOTAL.	
	India General. (a)	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Bombay.	Government of Burma.			
CHARGES IN INDIA.																
General Direction.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers	75,867	...	...	75,867	49 056	...	34,920	31,330	...	31,198	...	38,721	57,537	...	2,42,762	3,18,629
Pay of Establishment	34,397	...	...	34,397	18,709	...	35,587	13,621	...	10,686	...	40,465	39,000	...	1,58,068	1,92,465
Allowances, Honoraria, etc.	17,208	...	...	17,208	7,586	...	6,107	1,147	...	6,833	...	17,841	18,613	...	58,127	75,335
Supplies, Services and Contingencies	6,332	...	...	6,332	42,499	...	4,483	5,924	...	4,375	...	2,483	6,793	...	66,507	72,839
Establishment charges Payable to other Governments, Departments, etc.	...	...	...	...	...	...	...	...	...	...	...	...	8,750	...	8,750	8,750
TOTAL	1,33,804	...	...	1,33,804	1,17,850	...	81,097	52,022	...	53,092	...	99,460	1,30,693	...	5,34,214	6,68,018
Conservancy and Works.																
Timber and other produce removed from the Forests by Government Agency	7,72,508	1,901	2,88,000	10,62,409	5,08,132	1,46,797	11,51,422	11,36,646	35,601	2,13,576	2,16,247	15,36,255	33,54,681	4,912	83,04,268	93,66,677
Timber and other produce removed from the Forests by Consumers or purchasers	1,181	...	32	1,213	1,70,631	1,63,058	2,34,122	1,950	25,816	2,11,116	27,491	39,990	2,49,569	34,160	11,57,933	11,59,146
Drift and Waif wood and Confiscated Forest produce	...	...	...	...	1,136	1,492	1,432	12,294	24	165	979	261	2,05,693	...	2,23,476	2,23,476
Revenue from Forests not managed by Government	...	165	...	165	...	...	21,554	...	...	...	...	53	402	727	22,736	22,901
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	6,302	...	6,427	12,629	3,739	429	1,33,698	92,727	...	22,477	41,877	47,293	...	...	3,42,240	3,54,869
Live Stock, Stores, Tools and Plants	2,17,120	12	3,899	2,21,031	2,10,003	22,760	1,26,730	28,878	13,391	69,164	34,134	—162	3,33,751	14,593	8,53,232	10,74,263
Communications and Buildings	1,79,717	2,338	25,665	2,07,720	3,73,669	1,01,170	4,56,218	84,845	1,62,826	2,20,668	1,35,636	1,49,107	5,77,556	24,571	22,86,266	24,93,986
Organization, Improvements, and Extension of Forests	1,80,629	720	4,351	1,85,700	1,78,489	1,25,230	3,70,277	2,25,265	37,666	2,22,902	28,769	1,38,131	3,01,595	12,102	16,40,426	18,26,126
Miscellaneous	1,51,453	318	5,894	1,57,665	21,430	12,082	48,091	2,15,160	8,830	58,009	17,134	60,664	1,31,446	7,870	5,78,716	7,36,381
TOTAL	15,08,810	5,454	3,34,268	18,48,532	14,67,229	5,73,018	25,43,544	17,97,765	2,84,154	10,16,076	5,02,267	19,71,592	51,54,723	98,925	1,54,09,293	1,72,57,825

Establishments.																
Pay of Officers	4,72,843	...	40,065	5,13,908	7,33,626	2,41,979	4,80,107	3,24,909	1,73,393	4,48,434	1,91,179	4,86,448	18,08,721	49,074	44,42,770	49,53,673
Pay of Establishment	2,48,848	21,921	51,879	3,22,648	16,97,454	2,90,128	7,72,483	4,39,113	1,99,493	9,50,455	2,99,620	12,88,970	20,14,385	82,990	80,35,091	83,87,789
Allowances, Honoraria, etc.	94,071	3,458	22,132	1,19,661	4,25,493	1,03,041	2,24,648	2,14,796	63,181	3,86,985	88,647	3,74,080	6,46,111	76,853	26,03,835	27,23,496
Contingencies	67,965	607	10,323	78,795	1,29,100	34,507	1,94,604	65,979	19,838	1,61,638	44,928	84,048	2,72,041	20,497	10,27,130	11,05,975
TOTAL	8,84,727	25,986	1,24,299	10,35,012	29,85,673	6,69,655	16,71,842	10,44,797	4,60,805	19,47,512	6,24,374	22,23,546	42,41,258	2,29,414	1,61,08,876	1,71,43,888
Miscellaneous.																
Investment in Government Commercial Undertakings	...	...	...	...	29,234	...	...	...	...	...	...	...	...	...	29,234	29,234
Loss on Government Commercial Undertakings	...	...	...	...	6,216	...	...	...	...	...	...	...	...	...	6,216	6,216
Forest Survey (Burma)	...	...	...	...	...	...	...	...	...	...	...	...	4,45,548	135	4,45,683	4,45,683
TOTAL	...	...	...	...	35,450	...	...	...	...	...	...	...	4,45,548	135	4,81,133	4,81,133
INTEREST ON CAPITAL	...	...	...	...	...	...	22,173	355	...	9,172	11,788	28,838	...	...	72,326	72,326
Total Charges in India.	25,27,341	31,440	4,58,567	30,17,348	46,06,202	13,42,673	43,18,656	28,94,939	7,44,959	30,25,852	11,38,429	43,33,436	99,72,222	3,28,474	3,28,06,842	3,56,23,190

CHARGES IN ENGLAND.

Secretary of State.

Grants to Universities for the training of Probationers for the Department	900	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous expenditure	296	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TOTAL £

1,196

High Commissioner.

Leave and Deputation Salaries	12,906	5,321	2,233	6,070	1,812	1,091	3,042	4,691	4,291	12,687	...	41,238
Passage to India	185	332	121	351	340	113	287	...	268	1,083	...	2,895
Miscellaneous—Travelling Expenses, etc.	257	35	...	451	...	...	...	...	...	260	...	746
Allowances for Probationers, etc.	22,564	...	...	...	...	...	...	...	...	...	...	...
Stores for India	4,414	277	3,633	...	2,384	...	29	...	57	314	...	6,694

TOTAL £

40,326

TOTAL CHARGES IN ENGLAND £

41,522

TOTAL CONVERTED INTO Rs. AT £1=Rs. 10

R

4,52,217

EXCHANGE ON DITTO

R

1,92,767

TOTAL FOREST EXPENDITURE

R

36,25,332

Vide Note a), page 95.

No. 21B.—ACCOUNT of FOREST CAPITAL OUTLAY NOT CHARGED TO REVENUE
during the year ended 31st March, 1924.

	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Central Provinces.	Government of Assam.	Total.
	Transferred.	Reserved.	Reserved.	Reserved.	Reserved.	
Conservancy and Works.	R	R	R	R	R	R
Live Stocks, Stores, Tools and Plants . . .	1,21,491	...	...	...	...	1,21,491
Communications and Buildings, etc. . . .	2,23,168	...	(a) 12,488	91,998	1,04,251	4,31,895
Saw Mills and Timber Works	24,758	...	...	138,489	...	48,247
TOTAL EXPENDITURE DURING 1923-24 .	3,69,417	...	12,488	1,15,482	1,04,251	6,01,638
TOTAL EXPENDITURE TO END OF 1923-24 .	6,42,569	2,09,542	12,488	2,10,611	2,39,970	14,75,175

(a) Includes :—

	R
India	3,008
England	6,867
Exchange	3,123
	<u>12,488</u>

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22.—ACCOUNT of RECEIPTS under REGISTRATION during the year ended 31st March 1924.

100

FINANCE AND REVENUE ACCOUNTS OF THE

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General	Baluchistan	North-West Frontier Province	TOTAL.	Government of Madras.	Government of Bombay	Government of Bengal.	Government of United Provinces	Government of Punjab.	Government of Burma	Government of Bihar and Orissa.	Government of Central Provinces and Berar	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Fees for Registering Documents	66,437	4,399	57,007	1,27,843	29,63,659	12,43,561	22,30,865	9,26,449	6,07,626	5,37,875	12,41,374	6,01,363	1,68,700	1,05,21,472	1,06,49,315
Fees for copies of Registered Documents .	8,903	798	6,891	16,592	77,087	26,719	94,786	67,908	75,327	1,114	41,703	19,047	5,171	4,08,862	4,25,454
Miscellaneous	5,328	184	5,958	11,470	6,53,631	20,320	1,26,101	2,39,087	32,528	11,309	83,759	41,498	4,745	12,13,978	12,24,448
	80,668	5,381	69,856	1,55,905	36,94,377	12,90,600	24,51,752	12,23,444	7,15,481	5,50,298	13,66,836	6,61,908	1,78,616	1,21,43,312	1,22,99,217
Deduct—Refunds	78	...	48	126	7,996	3,603	2,882	531	108	137	1,596	91	328	17,272	17,398
	80,590	5,381	69,808	1,55,779	36,86,381	12,86,997	24,48,870	12,32,913	7,15,373	5,50,161	13,65,240	6,61,817	1,78,288	1,21,26,040	1,22,81,819
TOTAL RECEIPTS UNDER REGISTRATION	80,590	5,381	69,808	1,55,779	36,86,381	12,86,997	24,48,870	12,32,913	7,15,373	5,50,161	13,65,240	6,61,817	1,78,288	1,21,26,040	1,22,81,819

No. 22A.—ACCOUNT of CHARGES under REGISTRATION during the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.	
					Transferred.											TOTAL.
	India General.	Baluchis- tan.	North-West Frontier Province	Total.	Government of Madras	Government of Bombay.	Government of Bengal	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar	Government of Assam.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
CHARGES IN INDIA—																
Superintendence	...	..	...	...	60,301	37,035	88,943	23,681	...	...	26,390	27,861	23,191	2,87,402	2,87,402	
District Charges	16,679	2,750	10,068	29,497	(a) 22,15,472	6,25,536	(b) 16,90,183	4,30,361	1,07,478	1,47,226	(c) 5,23,344	2,18,907	1,08,096	60,66,603	60,96,100	
Deduct—Share of the cost of joint establishment employed in the administration of the Indian Companies, etc.	...	...	...	...	12,000	...	...	...	...	...	...	...	...	12,000	12,000	
Total Expenditure in India	16,679	2,750	10,068	29,497	22,63,773	6,62,571	17,79,126	4,54,042	1,07,478	1,47,226	5,49,734	2,46,768	1,31,287	63,42,005	63,71,502	
CHARGES IN ENGLAND—	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
High Commissioner—																
Stores for India	...	...	.	...	...	887	...	..	...	..	10	...	...	897		
Converted into Rs at £ 1=R 10	...	...	..	...	.	8,876	...	...	..	..	96	...	...	8,972	8,972	
Exchange on Ditto	...	...	...	...	..	4,023	...	...	...	..	40	...	...	4,063	4,063	
TOTAL CHARGES IN INDIA AND ENGLAND.	16,679	2,750	10,068	29,497	22,63,773	6,75,470	17,79,126	4,54,042	1,07,478	1,47,226	5,49,870	2,46,768	1,31,287	63,55,040	63,84,537	

A.—Principal Revenue Heads.

(a) Includes Rs. 2,904 for Agency Tracts, which is "Reserved".

(b) Includes Rs. 3,687 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".

(c) Includes Rs. 152 for Angul District, which is "Reserved".

A.—Principal Revenue Heads.

GOVERNMENT OF INDIA, FOR THE YEAR 1923-24.

IXA and 9A—Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23 for the record of transactions relating to taxes imposed by the Governments of Bombay and Bengal under the Scheduled Taxes Rules. If, however, a new Schedule Tax takes the form of an extension of existing methods of taxation, *e.g.*, a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

The cost of collection of Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9A—Scheduled Taxes".

22-B.—A CCOUNT of REVENUE on account of 'Scheduled Taxes' for the year ended 31st March 1924.

	Government of Bombay.	Government of Bengal.	TOTAL.
	Rs	Rs	Rs
Entertainment Tax	9,45,707	2,08,045	11,53,752
Betting Tax	...	20,76,782	20,76,782
Deduct Refunds	5,225	...	5,225
TOTAL REVENUE	9,40,482	20,76,782	30,17,264

No. 22-C.—ACCOUNT OF CHARGES for the collection of 'Scheduled Taxes' for the year ended 31st March 1924.

	GOVERNMENT OF BOMBAY.	GOVERNMENT OF BENGAL.	TOTAL.
	Received.	Received.	
Collection of Entertainment Tax	Rs 18,101	Rs 781	Rs 18,882
Collection of Betting Tax	...	15,000	15,000
TOTAL CHARGES	18,101	15,781	33,882

A.—Principal Revenue Head.

K.—Tributes from Indian States.

The revenue recorded under this head represents tributes received from the Protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1924.

	R	R	R
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
" Amjeerah	83,019		
" Banswara	17,500		
" Bundi	1,75,384		
" Behut	1,400		
" Chirkthari	8,583		
" Doongarpur	17,500		
" Holkar	5,945		
" Jodhpur	98,000		
" Jaipur	4,00,000		
" Kotah	2,84,720		
" Kelcheepur	11,134		
" Paldeo	212		
" Punnah	6,637		
" Ratlam	42,000		
" Sailana	21,000		
" Shahpura	10,000		
" Udaipur	2,00,000		
		12,90,028	
Contribution from Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
Contribution from Kotah towards cost of Deoli Irregular Forces	2,00,000		
" " Bhopal towards cost of Bhopal Contingent	1,61,290		
" " Jowrah towards cost of United Malwa Contingent	2,05,691		
		6,81,981	
Contributions towards the maintenance of Malwa Bheel Corps :			
From Alirajpur	1,271		
" Amjeerah	18,868		
" Dhar	6,602		
" Dewas	28,474		
" Jhabuah	1,907		
" Jobat	1,000		
" Burwanee	6,780	64,902	
Deduct - Refunds		71	
TOTAL INDIA, GENERAL			20,36,840
MADRAS.			
Tribute from Travancore	7,83,112		
Peshkash and Subsidy from Cochin	2,00,089		
" " Mysore	35,00,000		
" " Travancore	13,818		
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar	6,81,172		
" Other Petty States	82,513		
Contribution from Baroda State	4,03,438		
" Jagirdars, Southern Mahratta Country	76,348		
Subsidy from Cutch	82,258		
TOTAL BOMBAY			13,25,774
Carried over			78,59,138

A.—Principal Revenue Heads

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1924—concl'd.

		Brought forward	R 78,52,133
BENGAL.			
Tribute from Cooch Behar			67,701
UNITED PROVINCES OF AGRA AND OUDH.			
Tribute from Benares			2,12,000
PUNJAB.			
Tribute from Kapurthala		65,500	
" Chamba		2,225	
" Mandi		1,00,000	
" Sukeith		11,000	
" other petty States		89,545	
TOTAL PUNJAB			2,09,270
BURMA.			
Tributes from Karenni States			5,850
BIHAR AND ORISSA.			
Tribute from various petty States			85,500
CENTRAL PROVINCES AND BERAR.			
Tributes from Kawardha State		15,000	
" Jashpur		2,000	
" Nandgaon		80,000	
" Chhuikhadan		12,000	
" Khairagarh		80,000	
" Bastar		20,000	
" Changbhakar		300	
" Raigarh		2,750	
" Udaipur		1,200	
" Sarangarh		4,500	
" Korea		750	
" Sirguja		3,500	
" Sakti		4,250	
TOTAL CENTRAL PROVINCES AND BERAR			2,26,250
ASSAM.			
Tribute from Manipur		5,000	
" Ramrai		100	
TOTAL ASSAM			5,100
TOTAL TRIBUTES, ETC.			86,77,804

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1923-1924.

Sections B. & B. B.—Railway Capital and Revenue Accounts.

		Rs.			Rs.
Capital Acct.	Receipts	—1,02,94,684	Revenue Acct.	Receipts	32,73,23,642
	Expenditure charged to Revenue	—1,09,43,823			
	Expenditure not charged to Revenue	20,79,98,472		Expenditure	29,26,95,798

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Receipts.	Expenditure.
				R	R	R
Capital Account.						
Railways	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	111	...	...	...
Capital Expenditure on Railways.	25	State Railways—Capital Expenditure charged to Revenue	114	...	...	—1,09,43,823
		State Railways—Capital Expenditure not charged to Revenue	114	...	...	20,79,98,472
Account of capital contributed by Companies and Indian States to wards outlay on State Railways	25A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Fund	116	...	—1,02,94,684	...
Redemption of Liabilities.	25B	Statement of liability involved in the purchase by the State of the capital of old Guaranteed Companies	118	...	...	...
General	25C	General Abstract of Expenditure and Results (Summary)	120	...	...	...
"	26	Statement of money specifically provided for and of amount expended	121	...	...	...
"	26A	of 1923-24 " " summary to end of 1923-24	122	...	...	...
TOTAL CAPITAL ACCOUNT					—1,02,94,684	19,70,64,649
Revenue Account.						
Gross Receipts	27	Gross Receipts	124	...	94,69,55,165	..
		Deduct—Working Expenses	111	...	61,08,57,157	...
	24	" —Surplus profits, etc.	111	...	1,14,46,008	...
		Net Receipts		...	32,46,52,000	
Interest	28 & 28A	Interest on Debt	126 & 128	...	...	17,57,74,052
		India, State Railways Specific	128	9,41,736	...	...
		" { India—State Railways	"	12,87,66,843	...	...
		" { Non-specific	"	2,99,08,124	...	...
		" { England, ditto	"	2,41,57,849	...	...
		Interest on sterling Debt converted at the average rates	"	...	...	...
Subsidised Companies	29	Annuities in purchase of Railways and Sinking Fund converted at the average rates	"	...	...	5,37,56,855
		Interest on Capital contributed by Companies converted at the average rates	"	...	...	3,09,94,874
		Government share of Surplus Profits and Repayment of Advances of Interest	129	...	26,71,642	...
Miscellaneous Railway Expenditure.	30	Land and Subsidy	131	...	...	8,68,943
	31	Miscellaneous Charges and Surveys	134	...	...	16,01,574
TOTAL REVENUE ACCOUNT					32,73,23,642	29,26,95,798

B. & B. B.—Railway Capital and Revenue Accounts.

Sections B. & B. B.—Railway Capital and Revenue Accounts.**GENERAL NOTE.**

The main scheme of these accounts is designed to show :—

- (a) The Capital at Charge of each railway (Account No. 24).
- (b) The net Working Receipts, comprising the gross receipts, less the expenses of working (Account No. 27).
- (c) The percentage of (b) on (a) (Account No. 24).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges, etc., on the capital expended (Accounts Nos. 24 and 28).
- (e) The net gain or loss to Government (Account No. 24).
- (f) The percentage of (e) to (a) (Account No. 24).

2 Indian railways have been constructed either by the State or by private Companies. On completion of construction they have been worked either by the State, or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State, *e.g.*, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Great Indian Peninsula Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, *e.g.*, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka Railway, which was built by a Company of that name, is worked by the East Indian Railway. Similarly, the Southern Punjab Railway Company has entrusted the working of its undertakings to the North Western State Railway.

3. The East Coast Railway was originally constructed and worked by Government as famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur-Bikanir Railway was constructed by Government and handed over for working to the Jodhpur-Bikanir Railway which belongs entirely to Indian States. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except those where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, *i.e.*, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories :—

- (a) those in which Government has a capital interest,
- (b) those in which it has not.

The latter comprise for the most part the Branch Line Companies and are much the less important and may be dealt with briefly.

5. Generally the main financial conditions of the contracts with such Companies are :—

- (1) the provision of land by Government free of cost to the Companies,
- (2) financial assistance in the shape of a firm guarantee of $3\frac{1}{2}$ per cent. on the capital, or a rebate out of the net receipts of the parent system from "interchanged traffic" sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital ;
- (3) Surplus Profits over and above 5 per cent. to be divided equally between Government and the Branch Line Company.

6. Many small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 30). Similarly the Government share of the Surplus Profits of the railway, above 5 per cent, is credited as a Revenue receipt (*vide* Account No. 29). In each case in which Government gives a direct guarantee there is a liability in respect of interest, and if Government had to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 30).

7. The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are either :—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the Working Companies have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which the Companies receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, *viz.*, through the Government programme, the funds for which are provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies. A revision of this system has since been necessitated by the separation of Railways from the general finances of the Government of India with effect from 1924-25.

8. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus, the Agra-Delhi Chord, Baran-Kotah and Bhopal Railways are all worked by the Great Indian Peninsula Railway.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1923-24 and of the percentage of those figures on the capital at charge on 31st March 1924, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follows work up to it though they may contain information which is important for other reasons. It brings together the Capital at Charge of each railway which is financed by Government and the Net Revenue Receipts of the year, and from these deduces the percentage return on the Capital at Charge.

Before however the final net gain or loss to Government on the financial results of the year's working can be arrived at for each railway, it is necessary to deduct certain payments made by Government in the shape of the shares of Surplus Profits and of Net Revenue Receipts payable to the Working Companies or Indian States under their contracts; and when these and the Interest, Annuity and Sinking Fund charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of Surplus Profits payable to Companies (column 5) as the terms of the contracts vary so much, but full details of the Interest, Annuity and Sinking Fund charges (column 6) will be found in the subsidiary Statements Nos. 28 and 28-A.

3. In arriving at the percentage return on the Capital at Charge of railways as a whole, the outlay on projects which have been abandoned, and on unappropriated stores balances has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain for all railways, certain miscellaneous receipts and payments relating to Subsidized Railways and other Miscellaneous Railway Expenditure, such as on Surveys, have to be taken into account by addition to or deduction from the net gain or loss arrived at for State Railways. The necessary addition or deduction is made at the foot of the statement.

No. 24.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1923-24 and of the percentage of those figures on the Capital at Charge on 31st March 1924, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

Class and Name of Railway.	CAPITAL AT CHARGE ON 31st MARCH 1924. (Account No. 25.)	NET REVENUE RECEIPTS (Account No. 27.)	PERCENTAGE OF NET REVENUE RECEIPTS ON CAPITAL AT CHARGE.	CHARGES AGAINST NET REVENUE RECEIPTS.			NET GAIN OR LOSS TO GOVERNMENT, DIFFERENCE BETWEEN COLUMNS (8) AND (7)		Percentage of gain or loss on Capital at Charge.
				Payments on account of shares of Surplus Profits and of net Revenue Receipts.	Interest, Annuity and Sinking Fund payments (Account No. 28.)	Total Charges	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10
Central Government.	R	R	R	R	R	R	R	R	R
State Railway worked by State.									
Aden Railway	15,03,715	—41,765	—2.78	...	68,044	68,044	...	1,09,809	—7.30
Delhi New Capital Railway Works Scheme.	68,70,685	...	...	...	3,23,969	3,23,969	...	3,23,969	—4.71
Eastern Bengal	41,46,00,561	1,39,04,117	3.36	...	1,62,25,803	1,62,25,803	...	23,21,680	—0.56
North Western :—									
Commercial :—									
Main Line	79,54,15,468	4,35,64,409	5.47	...	3,42,54,896	3,42,54,896	93,09,608	...	1.17
Laki Pezu Tank	35,28,032	...	...	...	1,28,452	1,28,452	...	1,28,452	—3.64
Military :—									
Main Line	20,04,67,187	—18,52,743	—9.2	...	71,46,900	71,46,900	...	89,99,643	—4.43
Kaur Khirgi	14,80,015	...	...	...	84,194	84,194	...	84,194	—5.69
Tank Muntaza	17,93,369	...	...	...	1,03,319	1,03,319	...	1,03,319	—5.76
Nuski Extension	8,22,08,618	...	...	...	16,28,094	16,28,094	...	16,28,094	—5.05
Frontier Railway Reserve	51,56,807	...	...	...	2,76,555	2,76,555	...	2,76,555	—5.86
Khyber	2,11,51,706	...	...	...	9,98,336	9,98,336	...	9,98,336	—4.72
Oudh and Rohilkhand	26,25,06,193	1,25,56,262	4.78	...	1,06,35,865	1,06,35,865	19,20,397	...	0.73
State Railways worked by Companies or by Indian States.									
Assam Bengal	18,64,97,031	37,89,391	2.03	...	69,33,056	69,33,056	...	31,43,665	—1.68
Bengal-Nagpur	60,51,97,855	2,59,65,914	4.29	5,71,751	2,61,27,552	2,65,99,303	...	6,33,359	—0.10
Bezwada Extension	14,73,001	3,80,605	25.84	...	52,085	52,085	3,28,520	...	22.30
Bombay, Baroda and Central India including Dholka Dhanduka	56,07,08,857	4,80,85,557	8.58	13,61,264	2,20,68,909	2,34,30,173	2,46,55,384	...	4.39
Burma Railways (including Extension)	26,03,69,841	1,59,11,709	6.11	34,23,889	86,77,467	1,21,01,856	38,10,353	...	1.46
East Indian	83,05,34,031	6,25,27,236	7.45	7,41,327	4,57,61,407	4,65,02,734	1,60,24,502	...	1.91
Great Indian Peninsula	78,73,41,574	4,69,17,775	5.96	...	4,14,57,524	4,14,57,24	54,60,251	...	0.69
Agra-Delhi Chord	1,50,83,908	15,08,979	10.00	...	5,08,178	5,08,178	10,00,501	...	6.63
Baran Kotah	50,01,616	1,01,744	2.03	...	1,71,226	1,71,226	...	69,482	—1.39
Bhopal	45,76,577	4,41,501	9.65	...	1,62,315	1,62,315	2,79,186	...	6.10
Cawnpore Banda	83,08,161	1,31,803	1.60	...	2,82,556	2,82,556	...	1,50,753	—1.81
Jodhpur Hyderabad	51,51,997	3,16,508	6.14	...	1,78,624	1,78,624	1,37,884	...	2.67
Lucknow Bareilly (Rohilkund and Kumaon)	1,60,84,899	15,16,414	9.61	81,209	9,12,889	9,94,098	5,52,316	...	3.43
Madras and Southern Mahratta	42,62,32,872	3,04,41,238	7.14	46,24,659	2,16,09,512	2,62,34,171	42,10,067	...	0.99
Dhone Kurnool	10,18,342	89,645	8.80	...	33,903	33,903	55,742	...	5.47
South Indian	20,07,9,455	2,15,02,842	10.71	2,92,039	43,50,914	96,42,953	1,18,59,889	...	5.91
Coonoor Ootacamund	50,39,564	...	...	...	1,81,866	1,81,866	...	1,81,866	—3.61
Tinnevely Quilon (British Section)	44,53,692	7,28,548	4.04	...	1,03,416	1,03,416	6,25,132	...	3.47
Tinnevely Quilon (Indian State Section)	1,35,64,188	...	...	...	—14,893	—14,898	11,898	...	...
Tinnevely Tiruchandur	...	...	...	...	548	548	...	548	—2.85
Shoranur Nilambur	13,234	...	...	...	...	...	...	...	...
Tirhoot (Bengal and North-Western)	8,74,73,740	75,03,457	8.58	3,49,570	30,10,978	33,60,849	41,42,009	...	4.74
Miscellaneous items —									
Abandoned Projects, etc.	32,26,416	...	...	...	1,07,284	1,07,284	...	1,07,284	—3.32
Other miscellaneous items	2,16,39,276	...	...	...	9,90,228	9,90,228	...	9,90,228	—4.53
TOTAL CENTRAL GOVERNMENT	5,80,54,53,333	33,60,24,266	5.79	1,14,46,008	28,04,41,366	27,18,87,374	6,41,36,892	...	1.10
Provincial Governments.									
Government of Assam—Jorhat	12,60,457	—11,994	—9.5	...	45,650	45,650	...	57,644	—4.57
Government of the United Provinces—Distillery Siding	1,71,790	...	...	...	9,807	9,807	...	9,807	—5.71
Government of Burma—Mandalay	5,00,282	85,736	17.14	...	28,458	28,458	57,278	...	11.44
Madaya	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL GOVERNMENTS	19,32,529	73,742	3.82	...	83,915	83,915	...	10,178	—5.3
GRAND TOTAL	5,80,73,85,862	33,60,98,008	5.79	1,14,46,008	28,05,25,281	27,19,71,289	6,41,26,719	...	1.10

Rs.

Net gain on State Railways as above 6,41,26,719

Add—Net receipts on account of Subsidized Railways (Accounts Nos. 29 and 30) 21,02,699

Deduct—Miscellaneous Railway Expenditure (Account No. 31) 16,01,574

Gain Total on Railways (Accounts Nos. 2 & 3) 6,46,27,844

B. & R. R.—Railway Capital and Revenue Accounts.

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1923-24.

This account sets out in detail the capital expended on the construction of Railways from funds provided for in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues working to the total construction expenditure on Railways. Finally it deduces the Capital at Charge of each Railway on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 111) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on railways while paying off as much as possible of the unproductive debt out of revenue. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended in the early years on railways out of Revenue (see Note on Public Debt, page 483).

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Statement No. 25-A.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. From the Accounts for 1921-22, however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts. (See also note on Famine Relief and Insurance, page 357).

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total Capital at Charge.

The manner in which Government has purchased the more important Railways is set forth in a subsidiary Statement No. 25-B which gives details of the original liability, the amounts redeemed by Annuity and Sinking Fund payments during and to end of the year and the amounts undergoing redemption. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a Revenue nature, whilst the remaining portion as well as payments on account of Sinking Fund representing true cancellation of debt thus partake of a Capital

nature. In practice however the total payments on account of Annuity and Sinking Funds have been met from current revenues, and this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true Capital at Charge.

It has been decided that with effect from 1924-25 the capital portion of Railway Annuities and Sinking Funds, which represents repayments of capital, should be excluded from the Railway accounts but treated along with other provisions in the general accounts for the reduction or avoidance of debt.

No. 25.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Class and Name of Railway.	No of Items	EXPENDITURE DURING THE YEAR.			EXPENDITURE	
		TOTAL CONSTRUC- TION OUTLAY DURING 1923-24.	Redemption of liabilities involved in the purchase of Railways Columns 6 + 9 of Account No. 25B, (Sterling con- verted into Rs. at £1 = Rs 10)	GRAND TOTAL.	EXPENDITURE NOT CHARGED TO PROVIDED IN THE	
					Direct Govern- ment outlay.	Capital contributed by Companies or Indian States, Column 18 of Account No. 25A.
1		2	3	4	5	6
Central Government.		R	R	R	R	R
State Railways worked by the State.						
Aden	1	98,878	...	98,878	15,03,715	...
New Capital Railway Works, Delhi	2	23,75,152	...	23,75,152	68,70,686	...
Eastern Bengal	3	71,12,879	-4,55,820	66,57,059	37,16,58,164	...
North-Western—						
Commercial—						
Main Line	4	1,77,41,000	-21,27,780	1,56,13,220	65,21,17,225	...
Laki Pezu Tank	5	...	...	...	36,28,632	...
Military—						
Main Line	6	8,51,349	...	8,51,349	20,04,67,187	...
Kaur Khirgi	7	638	...	638	14,80,015	...
Tank Murtaza	8	-44,850	...	-44,850	17,93,369	...
Nushki Extension	9	10,00,078	...	10,00,078	3,22,08,618	...
Frontier Railway Reserve	10	-13,581	...	-13,581	38,06,489	...
Khyber	11	72,12,515	...	72,12,515	2,11,51,706	...
Ondh and Rohilkhand	12	91,79,253	...	91,79,253	15,91,45,793	...
State Railways worked by Com- panies or by Indian States.						
Assam Bengal Part I	13	7,216	...	7,216	...	...
" " " II	14	23,03,291	...	23,03,291	15,04,10,010	3,60,87,021
Bengal Nagpur	15	3,35,76,598	...	3,35,76,598	43,97,17,667	13,45,20,759
Berwada extension	16	77,012	...	77,012	14,73,001	...
Bombay, Baroda and Central India including Dholki Dhanduka	17	1,65,72,223	...	1,65,72,223	37,88,18,900	2,40,00,464
Burma	18	67,08,817	...	67,08,817	13,35,88,131	6,69,66,629
Pyinmana Taungdwingyi, Moulmein-Ye, Alon- Sangbyin, Segyi-Ye-U, Pegu-Kyan, and Bauktaw-Tadagale Railways (formerly classed as Provincial Railways)	19	1,69,16,801	...	1,69,16,801	1,69,16,801	...
Burma extensions	20	18,28,421	...	18,28,421	2,58,39,044	...
Southern Shan States	21	2,43,457	...	2,43,457	1,70,58,736	...
East Indian (including South Behar)	22	3,74,54,839	-50,84,470	3,23,70,369	29,64,93,410	27,66,98,691
Great Indian Peninsula	23	2,03,81,802	-61,85,330	1,41,96,472	37,11,18,020	4,87,97,364
Agra Delhi Chord	24	6,604	...	6,604	1,50,83,968	...
Ban Kotah	25	42,559	...	42,559	50,01,616	...
Bhopal State	26	44,429	...	44,429	32,66,007	...
Cawnpore Banda	27	96,461	...	96,461	83,06,161	...
Jodhpur Hyderabad (B. S.)	28	3,18,920	...	3,18,920	33,11,715	...
Lucknow Bareilly (R. K. R.)	29	-1,69,125	...	-1,69,125	1,25,01,443	...
Madras and Southern Mahratta	30	85,24,052	-15,34,480	69,89,572	15,69,27,219	11,23,42,977
Dhone Kurnool	31	...	...	...	10,18,342	...
South Indian	32	80,04,732	...	80,04,732	8,89,04,220	4,83,85,691
Coonoor Ootacamund	33	1,10,238	...	1,10,238	50,39,564	...
Tinnevely Quilon (British Section)	34	46,566	...	46,566	44,53,692	...
" " " (Indian State Section)	35	2,06,928	...	2,06,928	1,35,64,188	...
Shoanar Nilamber	36	19,234	...	19,234	19,234	...
Thiboot (B. and N. W.)	37	21,95,581	...	21,95,581	8,56,13,130	...
Miscellaneous items—						
Abandoned Projects	38	...	...	...	27,02,831	...
State Railway Stores	39	7,13,812	...	7,13,812	-31,582	...
Expenditure in England for stores pur- chased and remaining unappropriated	40	-17,25,591	...	-17,25,591	...	...
Readjustment of Capital outlay in England of Railway Companies at the average rates of exchange	41	76,79,784	...	76,79,784	2,11,68,472	5,02,386
TOTAL CENTRAL GOVERNMENT		20,79,98,472	-1,53,87,800	19,26,10,612	3,71,31,86,078	74,91,51,981
Provincial Governments.						
Government of Assam (Jorhat) (Reserved)	42	-17,754	...	-17,754	...	...
Government of United Provinces-Distillery Siding (Reserved)	43	-1,141	...	-1,141	...	...
Government of Burma (Moulmein-Ye, Alon-Sang- byin, Pyinmana Taungdwingyi, Segyi-Ye- U, Pegu-Kyan and Mandalay Madaya Railways)	44	-1,09,24,928	...	-1,09,24,928	...	...
TOTAL PROVINCIAL GOVERNMENTS		-1,09,43,823	...	-1,09,43,823	...	...
GRAND TOTAL		19,70,54,649	-1,53,87,800	18,16,66,789	3,71,31,86,078	74,91,51,981

	ABSTRACT.	Rs
Direct Government Outlay		21,82,98,156
From Capital contributed by Companies or Indian States, <i>vide</i> Account No. 25A.		-1,62,94,684
Total not charged to Revenue as provided for in the Railway Programme .		20,79,98,472
Add —Expenditure charged to Revenue—		
Central		
Provincial		-1,09,43,823
	TOTAL	19,70,54,649

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1923-24.

TO END OF THE YEAR

REVENUE AS NOW RAILWAY PROGRAMME		EXPENDITURE CHARGED TO FAMINE RELIEF AND INSURANCE	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 7 + 8 + 9	LIABILITIES INVOLVED IN THE PURCHASE OF RAILWAYS Account No 25B, Column 12 (Sterling converted into Rs at £1 = Rs 10)	REDEMPTION OF LIABILITIES IN (column 11, Account No 25B, columns 7 + 10 (Sterling converted into Rs at £1 = Rs 10)	GRAND TOTAL Columns 10 and 11 Minus 12.
No of Items.	TOTAL						
	7	8	9	10	11	12	13
	R	R	R	R	R	R	R
1	15,03,715	...		15,03,715		..	15,03,715
2	68,70,685			(a) 68,70,685			68,70,685
3	37,16,58,164	24,29,950	9,72,507	37,60,60,621	4,92,01,470	98,61,510	41,46,00,561
4	65,21,17,225		4,88,28,023	70,09,45,248	14,00,95,290	4,56,25,070	79,74,15,468
5	85,28,632			15,28,632			85,28,632
6	20,04,67,187		..	20,04,67,187			20,04,67,187
7	14,80,015			14,80,015			14,80,015
8	17,93,369			17,93,369			17,93,369
9	3,22,08,618			3,22,08,618			3,22,08,618
10	28,56,489		23,00,378	51,56,867	...		51,56,867
11	2,11,51,706		..	2,11,51,706			2,11,51,706
12	15,91,45,703			15,91,45,703	10,33,00,490		26,25,46,193
13							
14	18,64,97,031			18,64,97,031			18,64,97,031
15	57,42,68,125	3,09,29,430		60,51,97,555			60,51,97,555
16	14,73,001	..		14,73,001	...		14,73,001
17	40,37,19,364	1,22,45,033		41,59,64,397	14,48,04,470		56,07,68,867
18	20,05,54,760		...	20,05,54,760	...		20,05,54,760
19	1,69,16,801			1,69,16,801			1,69,16,801
20	2,58,39,044	...	..	2,58,39,044			2,58,39,044
21	1,70,58,736			1,70,58,736			1,70,58,736
22	57,9,92,131			57,9,92,131	37,71,10,740	10,87,68,210	83,95,94,081
23	41,99,15,984			41,99,15,984	47,51,06,660	10,76,78,010	78,73,44,574
24	1,70,83,968		..	1,50,83,968		..	1,50,83,968
25	50,01,616			50,01,616			50,01,616
26	82,66,007		18,10,570	45,76,577			45,76,577
27	83,06,161			83,06,161			83,06,161
28	33,11,715		18,43,282	51,54,997			51,54,997
29	1,25,01,443		76,83,456	1,60,84,899			1,60,84,899
30	26,92,70,196	2,43,02,114	20,12,242	29,58,45,552	14,96,43,680	1,89,95,270	42,62,32,972
31	10,18,342			10,18,342			10,18,342
32	13,73,29,011	64,53,974		14,37,83,985	5,69,25,570	...	20,07,09,455
33	50,39,574			50,39,574	...		50,39,574
34	44,51,92		..	44,51,92	...		44,51,92
35	1,35,64,188			1,35,64,188	..		1,35,64,188
36	19,234			19,234			19,234
37	8,56,13,130	18,60,619	..	8,74,73,740	..	..	8,74,73,740
38	27,02,831	4,39,086	84,499	32,26,416		..	32,26,416
39	-31,582			-31,582		...	-31,582
40	...					...	..
41	2,16,70,958			2,16,70,958	...		2,16,70,958
	4,46,23,38,059	7,86,60,197	6,09,34,957	4,60,19,11,13	1,49,12,48,260	29,07,28,140	5,80,54,53,389
42			12,60,457	12,60,457			12,60,457
43	...	..	1,71,790	1,71,790	..		1,71,790
44	...		5,00,282	5,00,282			5,00,282
	...		19,32,529	19,32,529	..		19,32,529
	4,46,23,38,059	7,86,60,197	6,28,67,486	4,60,38,65,742	1,49,42,48,260	29,07,28,140	5,80,78,55,862

(a) Includes Rs 2,70,089 outlay brought on to Construction Account without financial adjustment.

No 25A.—DETAILED ACCOUNT of CAPITAL CONTRIBUTED by COMPANIES and by INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS during and to end of the year 1923-24.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies during and to end of the year.

RAILWAYS.	DURING THE YEAR 1923-24.						TO END OF THE YEAR 1923-24.						REMARKS.
	Share Capital.	DEBENTURES AND DEBENTURE STOCK.		Total. (columns 2+4) converted into Rs. at average rates	Contribution from Indian States.	Total.	Share Capital.	DEBENTURES AND DEBENTURE STOCK.		Total. (columns 8+10) converted into Rs. at contract rates	Contribution from Indian States	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	£	£	£	R	R	R	£	£	£	R	R	R	
Assam Bengal . .	...	...	...	.	..	..	1,500,000	730,900	728,992	3,60,87,021	...	3,60,87,021	
Bengal Nagpur		—515,500	—515,500	—73,78,561	...	—73,78,561	3,000,000	6,359,400	6,288,663	13,45,20,756	...	13,45,20,756	
Burma . . .	..	.	...	...	.	..	3,000,000	1,250,000	1,219,819	6,69,66,629	...	6,69,66,629	
Bombay, Baroda and Central India.	...	...	...	...	.	.	201,000	1,000,000	953,374	1,64,00,464	85,00,000	2,49,00,464	
East Indian (including South Behar)	..	..	..	..	...	..	399,732	18,500,000	17,748,542	27,66,98,691	..	27,66,98,691	
Great Indian Peninsula	.	..	..	...	..	..	.	3,500,000	3,253,158	4,79,97,364	..	4,87,97,364	
Madras and Southern Mahratta.	...	—200,000	—200,000	—29,16,123	...	—29,16,123	3,500,000	4,776,000	4,791,801	11,23,42,977	...	11,23,42,977	
South Indian . .	...	...	..	.	...	...		3,213,248	3,191,494	4,83,35,691	...	4,83,35,691	
Readjustment of Capital contributed by Railway Companies in England at the average rates of exchange	...	...	..	...	..	...	...	...	...	5,02,386	...	5,02,386	
TOTAL	...	—715,500	—715,500	—1,02,94,684	...	—1,02,94,684	11,600,732	39,329,548	38,181,836	74,06,51,971	85,00,000	74,91,51,981	

ACCOUNT No. 25-B.

Statement of the liability involved in the Purchase by the State of the Capital of the old Guaranteed Railway Companies.

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were : —

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stocks as State liability.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' stock in exchange for portion of the Terminable Annuities exchanged for Share Capital under (c).

2. As explained in the notes to Account No. 25 the amounts of capital redeemed by the operation of the Annuity and Sinking Funds (columns 7 and 10), representing true cancellation of debt, have been excluded from the total in arriving at the existing liability of Government for purposes of the Capital at Charge.

No. 25B — STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES.

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Name and class of Railway	India Stock, etc., issued in exchange for Share Capital.	Debentures and Debenture Stock taken over from Companies as State liability	New Companies, Stock issued in exchange for old Companies' Capital	TERMINABLE ANNUITIES			INDIA STOCK ISSUED IN EXCHANGE FOR ANNUITIES AND PORTION OF DEBENTURE STOCK			New Companies' Stock issued in exchange for portion of annuities.	Total Initial liability (columns 2, 3, 4, 5, 8 and 11).	Total undischarged liability (column 12, minus columns 7 and 10).
				Initial amount undergoing redemption	Amount redeemed by Annuities.		Amount undergoing redemption	Amount redeemed by Sinking Funds				
					During 1923-24.	To end of 1923-24		During 1923-24.	To end of 1923-24.			
1	2	3	4	5	6	7	8	9	10	11	12	13
	£	£	£	£	£	£	£	£	£	£	£	£
State Railways Work- ed by the State.												
Eastern Bengal Railway (including Bengal Central)	500,514	961,016	...	2,849,847	31,252	650,041	608,708	14,330	316,110	..	4,920,145	(a) 3,954,994
North-Western Rail- way (old Sindh Punjab and Delhi Railway) . .	...	...	.	9,027,908	95,841	1,936,883	4,911,621	116,937	2,595,624	.	14,009,523	(b) 9,447,022
Oudh and Rohilkhand Railway	5,036,049	5,300,000	...	...	...	...	...	..	.	..	10,331,049	(c) 10,336,049
State Railways Work- ed by Companies.												
Bombay, Baroda and Central India Railway	10,089,146	2,391,300	2,000,000	...	.	...	...	...	..	...	14,480,446	(d) 14,480,446
East Indian Railway . .	...	4,385,650	...	25,467,634	317,965	6,464,419	7,657,790	190,430	4,412,402	...	37,511,074	(e) 26,634,253
Great Indian Peninsula Railway (including Indian Midland Rail- way)	2,260,000	9,576,450	825,000	33,109,218	618,533	10,767,809	...	...	..	1,750,000	47,510,668	(f) 36,742,859
Madras and Southern Maharatta (old Madras) Railway	...	2,144,800	..	11,319,558	153,448	1,899,526	...	...	...	1,500,000	14,964,258	(g) 13,064,832

FINANCE AND REVENUE ACCOUNTS OF THE

South Indian Railway .	3,197,557	1,495,000	1,000,000	...	...	...	...	...	...	...	5,692,557	(A) 5,692,557
GRAND TOTAL .	21,073,266	26,254,216	3,825,000	81,814,165	1,217,039	21,748,678	13,178,179	321,747	7,324,136	3,250,000	149,424,826	120,252,012

Eastern Bengal Railway.

(a) India 3 per cent. Stock issued in exchange for Bengal Central Railway Company's Share Capital	£ 500,000
Payment of compensation to Secretary and clerks	514
Debentures and Debenture Stock taken over as State Liability	811,016
Debentures discharged in anticipation of purchase	150,000
India 3½ per cent. Stock issued in exchange for portion of annuity and 4 per cent. Debenture Stock (£606,060), India 3 per cent. Stock issued in exchange for portion of 4 per cent. Debenture Stock (£708)	292,658
Terminable Annuities (£2,849,847)	2,199,806
Total	3,353,994

North-Western Railway.

(b) Terminable Annuities (£9,097,908)	7,131,025
India 3½ per cent. Stock issued in exchange for annuity (£4,911,621)	2,315,997
Total	9,447,022

Cuth and Rohilkhand Railway.

(c) Purchase price of the property of the Company	5,036,049
Amount of Debentures and Debenture Stock taken over as State Liability	3,415,000
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	1,885,000
Total	10,336,049

Bombay, Baroda and Central India Railway.

(d) India 3½ per cent. Stock issued in part exchange for old Company's share capital	10,059,146
Amount of Debentures taken over as State Liability	2,391,300
New Company's Stock issued in part exchange for old Company's capital	2,000,000
Total	14,450,446

East Indian Railway.

(e) Debentures and Debenture Stock taken over as State Liability	£ 4,855,650
Terminable Annuities (£25,467,634)	19,003,215
India 4 per cent. Stock (now 3½ per cent. Stock) issued in exchange for portion of annuity (£5,115,939), India 4 per cent. (now 3½ per cent.) Rupee Loan issued in exchange for portion of annuity (R1,06,750 = £10,675), India 3½ per cent. Stock issued in exchange for portion of annuity and 4½ per cent. Debenture Stock (£2,283,336), India 3 per cent. Stock issued in exchange for portion of annuity and 4½ per cent. Debenture Stock (£247,840)	3,245,388
Total	26,634,253

Great Indian Peninsula Railway

(f) Share Capital of the Indian Midland Railway Company discharged by the Secretary of State on purchase	2,250,000
Amount of Debentures and Debenture Stock of the Great Indian Peninsula Railway Company taken over as State Liability	5,922,350
Ditto of the (Indian Midland Railway) Company ditto ditto	3,654,100
New Company's Stock issued in exchange for Old Company's (Indian Midland Railway) Capital	825,000
Ditto ditto in exchange for Annuity	1,750,000
Terminable Annuities (£33,109,218)	22,341,409
Total	36,742,859

Madras and Southern Mahratta Railway

(g) Amount of Debentures taken over as State Liability	2,144,800
New Company's Stock issued in exchange for annuities	1,500,000
Terminable Annuities (£11,319,558)	9,420,032
Total	13,064,832

South Indian Railway.

(h) Purchase of the property of the Company less Capital deposited by new Company	3,197,557
Amount of Debentures and Debenture Stock taken over as State Liability	1,495,000
New Company's Stock issued in exchange for Old Company's Capital	1,000,000
Total	5,692,557

No. 25C.—SUMMARY of CAPITAL EXPENDITURE ON STATE RAILWAYS.

This statement is a summary of the capital expenditure on the construction and purchase of Railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 25. It needs no further explanation.

Years.	EXPENDITURE NOT CHARGED TO REVENUE AS NOW PROVIDED FOR IN THE RAILWAY PROGRAMME			Expenditure charged to Public relief and Insurance.	Expenditure provided from Central and Provincial revenues, (Act No 25).	Total (Construction Expenditure)	Liabilities involved in the purchase of Railways (Account No 25B) Converted into Rs at £1 = Rs 10.	Grand Total Capital at Charge	REMARKS.
	Direct Government outlay	From Capital contributed by Companies and Indian States. (Act No. 25-A).	Total						
1	2	3	4	5	6	7	8	9	10
Prior to 1876-77	12,36,08,565		12,36,08,565	...	...	12,36,08,565		12,36,08,565	(a) Includes M. & S. M. and Mysore State Railway trans- actions prior to 1893-94 of which the dis- tribution for previous years is not available.
1876-77	2,99,56,065	...	2,99,56,065	...	77,643	3,00,33,708	...	3,00,33,708	
1877-78	4,18,11,105	...	4,18,11,105	...	2,79,600	4,00,90,705	...	4,00,90,705	
1878-79	3,63,02,010	...	3,63,02,010	...	68,010	3,63,70,020	...	3,63,70,020	
1879-80	3,37,59,255	...	3,37,59,255	...	1,39,76,130	4,77,35,385	37,20,00,000	41,97,35,385	
1880-81	3,07,60,666	...	3,07,60,666	...	2,45,42,220	5,53,02,886	—6,06,630	5,46,96,856	
1881-82	2,28,45,930	...	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,09,800	3,53,42,630	
1882-83	2,03,91,945	...	2,03,91,945	—13,31,280	2,41,665	2,23,05,630	67,000	2,22,38,630	
1883-84	3,09,70,905	...	3,09,70,905	61,92,480	10,65,135	3,85,28,520	56,250	3,84,72,270	
1884-85	3,52,61,550	...	3,52,61,550	94,64,565	26,35,005	4,73,61,120	4,33,34,270	9,06,95,390	
1885-86	4,71,28,290	...	4,71,28,290	58,00,005	63,20,550	5,03,58,845	—6,38,110	5,87,00,735	
1886-87	5,14,66,635	...	5,14,66,635	19,90,995	18,39,765	5,52,97,395	1,83,78,110	19,36,75,505	
1887-88	—15,77,069	5,18,83,517	5,03,06,448	...	8,01,460	5,11,15,908	—18,17,400	4,92,98,508	
1888-89	3,59,98,822	66,52,049	4,26,50,871	...	2,24,010	4,28,74,881	—18,74,900	4,09,99,981	
1889-90	4,39,25,394	39,585	4,39,64,979	...	49,725	4,40,14,704	10,11,59,470	14,54,74,174	
1890-91	4,15,34,628	...	4,15,34,628	...	—11,730	4,15,22,898	5,44,44,140	9,64,87,038	
1891-92	3,68,03,716	...	3,68,03,716	48,47,955	16,32,330	4,32,81,001	—20,61,230	4,12,22,771	
1892-93	3,89,57,184	54,50,935	4,44,08,119	98,44,680	33,91,860	5,76,47,659	21,26,330	5,55,18,329	
1893-94	5,26,89,551(a)	7,91,13,985(a)	13,18,03,536(a)	1,06,09,545	7,39,620	14,31,52,101	—21,99,770	14,09,52,331	
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,675	1,96,095	5,41,00,175	—22,73,450	5,18,26,725	
1895-96	3,71,33,580	1,36,24,237	5,07,57,817	52,08,675	76,605	5,61,33,097	—23,08,060	5,38,25,037	
1896-97	2,22,08,539	5,49,01,685	7,71,10,224	...	1,27,500	7,72,37,724	—23,76,800	7,48,60,924	
1897-98	5,20,96,411	2,85,40,357	8,06,36,768	...	37,925	8,06,74,693	—21,75,820	7,81,98,873	
1898-99	6,35,47,234	75,03,123	7,10,50,357	69,03,525	14,535	7,79,68,417	—26,17,360	7,53,51,057	
1899-1900	5,69,73,807	2,19,04,310	7,88,77,617	...	35,340	7,89,12,957	27,03,850	7,62,09,107	
1900-01	3,27,55,314	4,10,84,647	7,37,89,961	...	—7,81,020	7,30,08,941	41,15,95,790	48,46,04,731	
1901-02	4,01,56,886	2,90,86,759	7,82,43,645	...	—10,09,635	7,72,43,010	62,88,950	7,09,54,060	
1902-03	5,47,60,338	3,84,98,856	9,32,59,194	24,375	8,19,885	9,41,02,951	—61,96,750	8,79,06,201	
1903-04	9,03,12,353	—8,908	9,03,03,445	14,49,075	3,98,250	9,21,56,770	—67,45,340	8,54,05,430	
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,945	—69,79,080	9,99,29,865	
1905-06	18,02,21,570	2,48,74,005	15,50,95,575	8,29,170	1,07,925	15,69,32,670	14,26,08,690	29,86,41,360	
1906-07	14,08,76,385	—17,760	14,08,58,625	51,630	48,540	14,09,58,795	—74,63,790	13,34,95,005	
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	98,415	—39,69,625	15,38,48,443	1,36,75,170	16,75,23,613	
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,88,548	11,91,08,700	26,80,97,298	
1909-10	8,37,29,420	3,70,97,596	12,08,27,016	1,80,225	18,690	12,10,25,925	—92,94,700	11,17,31,225	
1910-11	11,88,91,275	8,44,14,170	15,33,05,445	5,53,425	11,925	15,33,70,795	4,93,71,190	20,32,41,985	
1911-12	11,93,19,630	...	11,93,19,630	6,64,125	2,540	11,99,06,295	1,00,14,520	10,99,81,775	
1912-13	14,08,16,745	76,21,095	14,84,38,740	6,21,165	63,990	14,91,23,895	—1,08,63,680	13,82,60,215	
1913-14	11,13,60,888	7,18,11,825	18,31,72,713	1,28,640	21,210	18,32,62,063	—1,11,67,130	17,20,94,933	
1914-15	11,80,41,396	5,98,88,695	17,29,30,091	—19,665	6,885	17,29,17,311	—1,17,62,280	16,11,55,031	
1915-16	1,90,42,953	4,79,35,690	6,78,78,643	—2,895	18,945	6,78,94,690	—1,00,79,230	5,78,15,460	
1916-17	2,98,05,495	—1,25,000	2,96,80,495	—7,140	33,060	2,97,06,405	—1,35,64,450	1,61,41,955	
1917-18	5,88,72,474	—2,14,74,256	3,73,98,218	—800	—11,493	3,73,86,725	1,34,37,020	2,18,99,405	
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	—285	80,643	6,07,25,613	1,41,02,390	4,66,22,937	
1919-20	14,87,99,287	—57,09,050	14,30,90,237	...	1,04,249	14,31,94,486	—1,45,91,410	12,86,03,076	
1920-21	26,46,44,404	—57,16,214	25,89,28,190	—60,841	19,68,447	26,08,35,796	—1,61,12,400	24,44,23,396	
1921-22	22,40,38,685	56,02,594	22,96,40,979	...	36,62,732	23,33,03,711	—1,54,17,210	21,78,86,501	
1922-23	18,31,19,858	—35,07,464	18,46,12,394	...	59,48,019	19,05,60,413	—1,48,22,050	17,57,38,363	
1923-24	21,82,93,156	—1,02,94,684	20,79,98,472	...	—1,09,43,823	19,70,54,649	—1,53,87,860	18,16,66,789	
TOTAL	3,71,81,86,078	74,91,51,981	4,46,73,88,059	7,86,60,197	6,28,67,486	4,60,88,65,742	1,20,35,20,120	3,80,73,85,862	(b) Includes Rs 2,70,089 out- lay brought on to Con- struction Account with- out financial adjustment.

No. 26.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE ON RAILWAYS and of AMOUNT expended in 1923-24.

Amount specifically provided.		Expenditure.	
	R		R
Borrowed for Railway purposes under the East India Loan Act (Accounts Nos 7 and 82)	15,43,99,729	State Railways including State Lines worked by Companies (see Account No 25-C)	20,79,98,472
Capital Receipts from Railway Companies and Indian States (Account No 25A)	-1,02,94,684		
Appropriation from Revenue for Railways (Account No 25)	..	Discharge of Liabilities	...
Excess over amount specifically provided (see below)	6,38,93,427	Purchase of Lines	..
TOTAL	20,79,98,472	TOTAL	20,79,98,472

NOTE.—The excess is accounted for as follows —

	R	R
(i) Surplus of Central Revenue over Central Expenditure (charged to revenue)	2,38,99,758	
(ii) Rupee Loans issued by the Government of India (Account No. 82)	23,97,49,600	26,36,49,358

Deduct—

(iii) Capital expenditure (not charged to Revenue of the Central Government on Works other than Railways)	2,30,08,316
(iv) Cash balance increased	5,99,50,344 (a)
(v) Net outgoings under Debt, Deposits, etc., other than items included above	11,93,42,959 (a)
	<u>19,97,55,931</u>
Total (see also e)	6,38,93,427

(a) These figures have been obtained by converting the English Debt Deposits and Remittances transactions including Cash Balance at £1 = R10. If, however, these sterling figures be converted at the average rate of exchange for the year, viz., £1 = R15.808, the figures in the above statement will stand as follows —

Amount specifically provided		Expenditure	
	R		R
Borrowed for Railway purposes under the East India Loans Act	22,51,27,187	State Railways including State Lines worked by Companies (see Account No 25-C)	20,79,98,472
Capital Receipts from Railway Companies and Indian States (Account No. 2 A)	-1,02,94,684		
Appropriation from Revenue for Railways (Account No 25)	..	Discharge of liabilities	...
Excess over amount specially provided (see below)	- 68,84,031	Purchase of Lines	...
TOTAL	20,79,98,472	TOTAL	20,79,98,472

NOTE.—The excess is accounted for as follows —

	R	R
(i) Surplus of Central Revenue over Central expenditure (charged to revenue)	2,38,99,758	
(ii) Rupee Loans issued by the Government of India (Account No 82)	23,97,49,600	26,36,49,358

Deduct—

(iii) Capital expenditure (not charged to Revenue) of the Central Government on Works other than Railways	2,30,08,316
(iv) Cash balance increased	5,99,50,344
(v) Net outgoings under Debt Deposits, etc., other than items included above	18,74,94,729
	<u>27,04,53,389</u>
Total (see above)	- 18,84,031

B. & B. B.—Railway Capital and Revenue Accounts.

No. 26A.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE ON RAILWAYS

Year.	RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.							OTHER
	Loans for Railway purposes issued under the East India Loans Act. (Sterling converted into Rs. at £1 = Rs. 10)	Capital contributed by Com- panies and Indian States.	Appropriation from Famine Grant for Avoid- ance of Debt. (b)	Appropriation from Famine Grant for Protective Railways. (b)	Appropriation from Revenue for Railways.	Moiety of Profits on Rupee Coinage.	Total Resources specifically provided (Cols. 2 to 7).	Revenue Surplus (+) or Deficit (-) of the Central Government.
	2*	3	4	5	6	7	8	9
	R	R	R	R	R	R	R	R
1905-06	12,08,91,460	2,48,74,005	76,83,930	8,29,170	1,07,325	...	15,49,86,490	3,18,77,810
1906-07	2,00,00,000	17,760	49,85,745	51,630	48,540	...	2,50,08,155	2,38,40,100
1907-08	8,63,29,470	3,15,07,867	37,50,000	98,415	29,69,625	1,68,54,060	13,56,30,187	45,09,225
1908-09	6,84,20,530	7,94,22,495	37,50,000	1,053	6,225	765	15,16,01,068	-5,60,65,650
1909-10	10,56,95,730	8,70,97,590	71,30,070	1,80,225	18,690	...	15,01,22,305	90,99,615
1910-11	6,72,48,200	3,44,14,170	90,16,425	5,53,425	11,925	...	11,12,44,145	5,90,44,305
1911-12	3,35,51,030	...	68,69,505	6,64,125	12,540	...	4,10,97,200	5,91,05,010
1912-13	3,00,00,000	76,21,995	51,48,045	8,21,165	63,990	...	4,34,55,195	4,66,41,510
1913-14	...	7,18,11,825	51,37,335	1,23,610	21,210	...	7,70,99,010	3,46,86,345
1914-15	3,25,00,000	5,98,88,695	33,01,725	-19,665	6,885	...	9,56,77,010	-2,67,79,050
1915-16	3,25,00,000	4,79,35,690	63,79,575	-2,895	18,945	...	8,68,31,315	-1,78,29,915
1916-17	...	-1,25,000	71,88,870	-7,140	33,060	...	70,83,790	11,21,72,550
1917-18	...	-2,14,74,256	97,77,090	-300	-11,493	...	-1,17,08,959	12,18,06,110
1918-19	...	-1,99,30,074	56,85,045	-285	80,642	...	-1,41,64,672	-5,73,06,135
1919-20	...	-57,09,050	...	...	1,04,249	...	-50,04,801	-23,65,28,835
1920-21	...	-57,16,214	64,26,110	-60,841	19,68,447	...	26,17,502	-20,00,85,270
1921-22	14,36,71,413	56,02,894	...	...	...	...	14,92,74,307	-27,65,91,700
1922-23	26,02,58,954	35,07,484	...	...	...	...	25,67,51,490	-15,01,76,392
1923-24	15,43,99,729	-1,02,94,684	...	...	...	...	1,41,05,045	2,38,99,758
TOTAL	1,15,54,66,516	38,34,62,724	9,22,29,470	30,36,722	-4,77,845	1,68,54,825	1,60,05,72,412	-55,56,17,615

* When a loan under the East India Loans Act was issued at a premium the nominal amount was entered in this column and the premium was credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,140 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent: and the nominal amount of the stock was entered in this column together with the adjustments of discounts have been included in this column while the nominal amounts have been entered in Account No. 62.

(a) As the accounts for 1920-21 are framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the (b) On the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

and ANNUAL EXPENDITURE thereof from 1905-06 to end of 1923-24.

RESOURCES.						CAPITAL EXPENDITURE ON RAILWAYS.			
Rupee loans issued by the Government of India.	Net Receipts under Debt Deposits and Advances other than items shown separately	Cash Balances reduced (+) or increased (—)	Deduct—Capital expenditure not charged to Revenue on Works other than Railways	Total "Other Resources" (columns 9 to 13)	Total Provision (columns 8 and 14)	On State Railways including Lines worked by Companies	Discharge of Liabilities (Sterling converted into Rs. at £1 = Rs. 10)	Purchase of Lines (Sterling converted into Rs. at £1 = Rs. 10.)	Total expenditure (columns 16 to 18).
10	11	12	13	14	15	16	17	18	19
R	R	R	R	R	R	R	R	R	R
4,00,00,000	3,50,92,255	1,19,15,625	83,42,910	11,00,42,780	26,44,29,270	15,60,32,670	25,00,000	10,58,96,600	26,44,29,270
4,50,00,000	22,70,010	1,12,13,905	1,19,61,405	12,33,89,640	14,84,57,795	14,09,58,795	74,99,000	...	14,84,57,795
2,50,00,000	1,75,69,306	3,98,27,415	1,26,85,830	2,45,65,256	16,01,95,443	15,38,48,113	63,47,000	...	16,01,95,443
2,00,00,000	6,80,53,165	—14,89,950	1,17,52,335	1,57,45,580	16,73,46,598	14,86,88,598	1,86,58,000	...	16,73,46,598
2,50,00,000	11,06,15,500	—14,12,32,560	1,57,85,235	—1,23,02,390	13,78,19,925	12,10,25,925	1,67,94,000	..	13,78,19,925
1,50,00,000	8,63,63,010	—5,45,13,375	1,80,58,320	8,83,05,650	19,95,49,795	15,38,70,795	2,31,79,000	2,25,00,000	19,95,49,795
2,00,00,000	5,57,11,045	—82,115	2,31,22,845	11,16,61,095	15,27,58,295	11,99,96,295	3,27,62,000	...	15,27,58,295
3,00,00,000	3,67,68,830	3,99,09,705	2,28,48,345	13,01,44,700	17,88,99,895	14,91,23,895	2,47,76,000	...	17,88,99,895
3,00,00,000	4,77,915	7,97,51,700	2,59,40,940	11,89,75,053	19,60,74,063	18,32,62,063	1,28,12,000	...	19,60,74,063
5,00,00,000	6,01,70,611	1,61,01,225	2,22,53,115	7,72,39,671	17,29,17,311	17,29,17,311	...	...	17,29,17,311
4,99,86,000	3,45,48,211	—3,19,02,510	1,71,63,405	1,76,38,381	10,44,69,696	6,78,94,696	3,65,75,000	...	10,44,69,696
6,7,00,200	—8,50,23,360	—2,79,87,075	1,13,45,700	5,51,16,615	6,22,06,405	2,97,06,405	3,25,00,000	...	6,22,06,405
...	1,61,23,044	—7,89,80,760	93,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
...	14,10,16,239	—9,82,380	78,37,725	7,48,89,999	6,07,25,327	6,07,25,327	...	...	6,07,25,327
21,28,52,200	8,43,52,021	(a) 9,55,07,382	74,99,940	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
29,75,72,800	6,51,71,024	17,42,78,673	1,92,58,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
49,20,49,700	2,27,35,610	—13,61,11,767	2,18,07,215	8,08,64,828	22,96,38,935	22,96,38,935	..	...	22,96,38,935
46,87,19,800	—35,14,52,311	—1,12,33,125	2,52,66,657	—7,21,09,185	18,43,42,805	18,43,42,805	...	...	18,43,42,805
23,97,49,600	—11,93,12,959	—5,74,04,656	2,30,05,316	6,38,93,427	20,79,95,472	20,79,98,472	..	...	20,79,98,472
2,12,82,29,800	30,92,19,569	—10,00,19,503	31,82,91,454	1,46,35,18,087	3,03,40,91,499	2,72,12,91,899	21,44,02,000	12,53,96,600	3,06,40,90,499

to Revenue. When a loan was issued for cash at a discount the discount was made good from Revenue either by being charged against Revenue in the loan or by being redeemed: in the former case the nominal amount of the loan was entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction; no charge was made to Revenue on account of the difference between the column. In view of the recent change in the treatment of discount on sterling loans [vide note (j), page 485], the cash proceeds of the 4½ and 5½ per cent.

31st March 1920 has been converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly. have been discontinued. (See Note on Famine Relief and Insurance, page 357.)

B. & B. B.—Railway Capital and Revenue Accounts.

No. 27.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1923-24.

This account shows the actual Revenue results of the year's working and needs no further description.

Class and Name of Railway.	GROSS REVENUE RECEIPTS.			WORKING EXPENSES				Net Revenue Receipts.	Percentage of Ordinary Working Expenses on Earnings.
	Earnings	(a) Suspense	Total.	Ordinary	Programme	(a) Suspense.	Total		
CENTRAL GOVERNMENT.									
State Railways worked by the State.									
Aden Railway	R 2,01,573	R —2,145	R 1,99,428	R 2,54,621	R 1,943	R —25,371	R 2,41,193	R —41,765	R 126.32
Eastern Bengal	5,38,49,98	—3,72,570	5,34,77,428	3,51,70,475	43,38,515	4,321	3,95,73,311	1,39,04,117	65.31
North Western	15,05,51,198	12,57,136	(b) 15,18,11,474	9,40,02,113	1,57,03,111	3,32,081	11,00,99,778	(b) 4,17,11,756	62.44
Oudh and Rohilkhand	3,64,22,069	—1,15,700	3,63,06,369	2,04,56,275	51,45,973	—18,52,161	2,37,50,107	1,25,56,202	56.10
State Railways worked by Companies or by Indian States.									
Assam Bengal	1,29,62,420	—72,192	1,28,90,228	82,51,254	6,09,058	50,455	91,00,537	27,89,391	64.43
Bengal Nagpur.	7,59,04,974	—8,11,451	7,70,98,523	4,74,57,123	35,50,943	1,19,473	5,12,75,79	2,70,65,944	60.92
Deccan Extension	7,42,639	...	7,42,639	3,62,081	...	...	3,62,081	3,80,105	48.75
Bombay, Baroda and Central India	11,90,70,786	4,71,353	11,95,42,139	6,99,37,057	70,42,280	4,76,259	7,14,76,582	4,80,65,557	53.70
Burma Railways (including extensions)	4,12,79,294	—1,41,678	4,11,37,616	2,13,97,840	38,03,335	24,782	2,62,25,177	1,49,11,709	51.84
East Indian	16,15,58,031	8,09,049	16,23,67,080	8,68,27,528	1,27,03,103	3,09,113	9,95,39,844	6,25,27,230	53.74
Great Indian Peninsula	13,83,18,666	1,56,668	13,84,75,334	8,45,83,731	83,82,331	—14,08,503	9,15,57,559	4,69,17,775	61.15
Agra Delhi Chord	45,92,319	...	45,92,319	28,04,688	2,78,652	...	30,33,340	15,08,979	61.07
Baran Kotah	2,20,482	...	2,20,482	1,05,300	13,378	...	1,18,738	1,04,744	47.79
Bhopal	13,43,631	...	13,43,631	8,20,101	81,529	...	9,02,130	4,41,701	61.07
Cawnpore Banda	4,73,115	...	4,73,115	3,11,004	28,708	...	3,41,312	1,31,803	66.07
Jodhpur Hyderabad	23,60,014	—3,61,658	19,98,356	14,91,416	2,31,160	—40,778	16,81,848	3,16,508	62.20
Lucknow Bareilly (Rohilkhand and Kumaon)	35,76,471	—47,620	35,28,851	17,80,091	1,39,724	32,622	19,82,437	15,46,114	49.77
Madras and Southern Maratta	7,42,52,737	—6,18,851	7,37,33,886	3,78,43,529	54,92,549	—46,480	4,32,89,048	3,04,44,238	70.90
Dhone Kurnool	2,21,215	...	2,21,215	1,27,951	2,619	...	1,31,570	89,645	57.84
South Indian	5,07,03,923	—1,50,200	5,05,53,723	2,60,84,838	28,23,877	1,32,156	2,90,50,881	2,15,02,842	51.45
Tinnevely Quilon	21,52,445	...	21,52,445	12,76,902	1,47,995	...	14,23,807	7,28,548	59.28
Tirhoot (Bengal and North Western)	1,38,69,356	—1,78,254	1,36,91,102	57,04,500	5,84,491	—1,01,412	61,87,545	75,03,457	41.13
TOTAL CENTRAL GOVERNMENT	94,67,30,456	—1,78,113	94,65,52,343	54,11,52,507	7,12,97,883	—19,22,413	61,05,28,077	33,60,24,260	57.16
Provincial Governments.									
Government of Burma—Provincial Railways	2,24,857	...	2,24,857	1,38,110	1,011	...	1,39,121	85,736	61.42
Government of Assam—Jorhat	1,80,138	—2,173	1,77,965	1,90,614	6,691	—7,346	1,89,959	—11,994	105.82
TOTAL PROVINCIAL GOVERNMENTS	4,04,995	—2,173	4,02,822	3,28,724	7,702	—7,346	3,29,080	73,742	81.16
GRAND TOTAL	94,71,35,451	—1,80,286	94,69,55,165	54,14,83,321	7,13,05,585	—19,29,749	61,08,7,157	33,60,98,008	57.17

(a) The transactions under this head consist (1) in the case of receipts, the difference between the amounts earned but not realised during the year and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses Suspense records (1) undischarged liabilities of the year, (2) disbursements in respect of the liabilities of previous years and (3) miscellaneous advances.

(b) North Western—	Receipts.	Working Expenses.	Net Receipts.
	R	R	R
Commercial	13,46,96,285	9,11,31,786	4,35,64,499
Military	1,71,15,149	1,89,67,82	—18,52,743
Total	15,18,11,434	11,00,99,678	4,17,11,756

ACCOUNT No. 28.

Account of interest charges and Annuity and Sinking Fund payments chargeable against the Net Revenue Receipts of State Railways for the year 1923-24.

This is a statement of the liability for interest, etc., on the entire Capital at Charge of Railways. It shows :—

- (1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.
- (2) The interest on Share Capital and Debentures contributed by the Working Companies.
- (3) The payments on account of Annuity and Sinking Fund charges connected with the Purchased Railways.

2. Details of the interest on specific loans and of the Annuity and Sinking Fund payments will be found in a subsidiary Statement No. 28-A.

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917 Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, commencing from the accounts for 1919-20, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3·3252 per cent. in perpetuity, and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of this period.

No. 28.—ACCOUNT of TOTAL INTEREST CHARGES and ANNUITY and SINKING FUND payments chargeable against the NET REVENUE RECEIPTS of STATE RAILWAYS for 1923-24.

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FINANCE AND REVENUE ACCOUNTS OF THE

Class and Name of Railways.	Interest on Sterling Debt. (a)	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Annuities.	Sinking Funds.	TOTAL.	Converted into Rs. at average rate of exchange.	Interest on Capital Outlay provided by Government. (a)	Interest on Rupee Debt. (a)	GRAND TOTAL.
		On Share Capital.	On Debenture and Debenture Stock.	TOTAL.							
CENTRAL.											
State Railways worked by the State—											
Aden Railways	£	£	£	£	£	£	£	R	R	R	R
Delhi New Capital Railway Works Scheme	...	...	...	...	...	...	...	...	68,044	...	68,044
Eastern Bengal	39,508	...	...	...	...	...	...	...	3,23,869	...	3,23,869
North-Western—	...	...	...	...	116,856	14,584	170,948	25,12,214	1,37,13,589	...	1,62,25,603
Commercial—	...	...	...	...	...	...	...	...	...	...	...
Main Line	81,626	...	...	...	...	...	...	...	...	...	...
Laki Pazu Tank	...	...	...	...	371,281	118,780	571,687	82,81,426	2,59,73,470	...	3,42,54,896
Military—	...	...	...	...	...	...	...	...	1,28,452	...	1,28,452
Main Line	...	...	...	...	...	...	...	...	...	...	...
Nushki Extension	...	...	...	...	...	...	...	...	71,46,900	...	71,46,900
Kaur Khirgi	...	...	...	...	...	...	...	...	16,28,094	...	16,28,094
Tank Murtaza	...	...	...	...	...	...	...	...	84,194	...	84,194
Frontier Railway Reserve	...	...	...	...	...	...	...	...	1,03,319	...	1,03,319
Khyber	...	...	...	...	...	...	...	...	2,76,555	...	2,76,555
Oudh and Rohilkhand	322,566	...	...	...	...	...	...	...	9,98,336	...	9,98,336
State Railways worked by Companies or by Indian States—											
Assam Bengal	...	45,000	37,670	82,670	...	...	82,670	12,01,108	57,31,948	...	69,33,056
Bengal Nagpur	...	105,000	319,703	424,703	...	...	424,703	61,60,186	1,96,67,366	...	2,60,27,552
Berwala Extension	...	...	...	...	...	...	...	...	52,085	...	52,085
Bombay, Baroda and Central India (including Dholka Dhanduka)	385,084	60,000	35,000	95,000	...	...	480,084	70,03,871	1,43,15,032	7,50,000	2,20,68,909
Burma Railways (including Extensions)	...	75,000	37,500	112,500	...	...	112,500	16,29,633	70,47,894	...	86,77,467
East Indian	279,307	...	642,487	642,487	1,112,541	193,842	2,228,177	3,26,56,124	1,31,01,547	3,736	4,57,61,407
Great Indian Peninsula	81,250	77,250	122,500	199,750	1,268,490	...	1,773,810	2,56,28,977	1,58,28,547	...	4,14,57,524
Agra and Delhi Chord	...	...	...	...	...	...	...	...	5,08,178	...	5,08,178
Baran Kotah	...	...	...	...	...	...	...	...	1,71,226	...	1,71,226
Bhopal	...	...	...	...	...	...	...	...	1,62,315	...	1,62,315
Cawnpore Banda	...	...	...	...	...	...	...	...	2,82,556	...	2,82,556
Jodhpur Hyderabad	...	...	...	...	...	...	...	...	1,78,624	...	1,78,624
Lucknow Bareilly (Rohilkhand and Kumaon)	...	...	...	...	...	...	...	...	6,36,545	...	9,12,889
Madras and Southern Mahratta	...	...	(b) 21,816	21,816	...	...	21,816	2,76,344	6,36,545	...	9,12,889
Dhone Kurnool	96,131	175,000	211,800	386,800	488,378	...	971,309	1,42,53,792	73,55,720	...	2,16,09,512
South Indian	...	...	...	...	...	...	...	...	33,903	...	33,903
Coonoor Ootacamund	146,635	35,000	134,962	169,962	...	...	316,597	45,96,090	47,54,824	...	93,50,914
Tinnevely Quilon (British Section)	...	...	...	...	...	...	...	...	1,81,866	...	1,81,866
Ditto (Indian State Section)	...	...	...	...	...	...	...	...	11,580	...	11,580
Shoranur Nilambur	...	...	...	...	...	...	...	...	91,836	...	91,836
Tinnevely Tiruchandur	...	...	...	...	...	...	...	...	548	...	548
Tirhoot (Bengal and North-Western)	...	...	...	...	...	...	...	...	—14,898	...	—14,898
Miscellaneous Items—											
Abandoned Projects, etc.	...	...	...	...	...	...	...	...	30,10,978	...	30,10,978
State Railway Stores	...	...	...	...	...	...	...	...	...	...	...
TOTAL CENTRAL											
	1,656,427	572,250	1,563,438	2,135,688	3,357,546	327,206	7,476,867	10,89,08,578	15,05,91,052	9,41,736	26,04,41,366
Provincial Railways—											
Government of United Provinces—Distillery Siding (Reserved)	...	...	...	...	...	...	...	...	9,807	...	9,807
Government of Assam—Jorhat (Reserved)	...	...	...	...	...	...	...	...	45,650	...	45,650
Government of Burma—Provincial Railways	...	...	...	...	...	...	...	...	28,458	...	28,458
GRAND TOTAL											
	1,656,427	572,250	1,563,438	2,135,688	3,357,546	327,206	7,476,867	10,89,08,578	15,06,74,967	9,41,736	26,05,25,231

(a) Interest:—	England.	England (Sterling converted into Rs. at £1=Rs. 10).	Exchange.	India.	Grand Total.	Central.	Provincial.
On Specific Debt	£	R	R	R	R	R	R
On Non-specific Debt	1,656,427	1,65,64,270	75,93,079	9,41,736	2,50,99,085	2,50,99,085	...
	2,690,812	2,69,08,124	1,24,10,643	11,13,56,200	15,06,74,967	15,05,91,052	83,915
Total	4,347,239	4,34,72,394	2,00,03,722	11,22,97,996	17,57,74,052	17,56,90,137	83,915

(b) Represents interest on the State share of joint debenture stock.

STATEMENT No. 28-A.

Statement of Interest, Annuities and Sinking Funds of Purchased Railways chargeable against the Net Revenue receipts for 1923-24

This statement furnishes details of the interest on specific loans, on non-specific debt and the Annuity and Sinking Fund payments connected with certain railways that were purchased by Government. The totals for each Railway under the several headings will be found in the main Account No. 28.

**No. 28-A.—STATEMENT of INTEREST, ANNUITIES and SINKING FUNDS OF PURCHASED RAILWAY
CHARGEABLE AGAINST THE NET REVENUE RECEIPTS for 1923-24.**

Class of charges.	Eastern Bengal.	North- Western	Oudh and Rohilkhand.	Bombay, Baroda and Central India.	East Indian (including South Behar).	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
1	2	3	4	5	6	7	8	9
Sterling Interest.	£	£	£	£	£	£	£	£
On Railway Debenture Stock	13,943	...	...	...	64,548	108,058	...	19,125
On India 7 per cent. stock	—710	—4,028	—328	...	—9,379	...	...	...
On India 5½ per cent. stock	—960	—7,832	—438	...	—12,759	...	...	...
On India 8½ per cent. stock issued in redemption of a portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,051	112,135	—3,199	58,635	258,952	18,365	31,315	...
On India 8 per cent. stock issued in redemption of a portion of Annuity, Debenture Stock, and Debentures, and for purchase of undertakings of Railway Companies	13,464	—15,261	309,110	326,449	—18,255	97,897	64,816	119,887
On India 2½ per cent. stock issued in redemption of a portion of Debentures and Debenture Stock	—283	—2,488	10,763	...	—3,800	...	...	7,623
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	6,658	...	...	...	...	...
Interest chargeable on Advances	...	...	...	...	...	81,250	...	...
TOTAL INTEREST ON STERLING DEBT	39,508	81,626	322,566	385,084	279,307	305,570	96,131	146,635
INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES	..	..	..	93,000	642,487	199,750	386,800	169,962
Annuities.								
Terminating in 1948 at the rate of £8—13—6-776 for every £100 Stock of Company	...	..	...	...	..	1,268,460	...	...
Terminating in 1953, at the rate of £5—12—6 for £100 Stock of the Company	...	..	..	...	849,167	...	...	...
Terminating in 1958 at the rate of £5—7—10-795 for every £100 Stock of the Company	..	...	...	..	...	...	468,378	...
Terminating in 1957 at the rate of £6—3—4-79 for every £100 Stock of the Company	116,819	...	...	...	...	...	...	...
Terminating in 1958 at the rate of £5—3—8-141 for £100 of the Company	...	371,220	...	...	...	...	...	...
Interest in lieu of Deferred Annuity	..	..	...	...	262,000	...	...	...
Contribution towards management, etc	37	61	...	...	1,374	80	...	...
TOTAL ANNUITIES	116,856	371,281	...	...	1,112,641	1,268,490	468,378	...
Sinking Funds.								
Sinking funds pursuant to Acts 42 and 43, Vict., C-206, Section 51 and Acts 44, 45, Vict. C. 58, Section 2(a)	14,584	118,780	...	...	193,842	...	...	...
TOTAL £	170,948	571,687	322,566	480,084	2,228,177	1,773,810	971,309	316,597
	R	R	R	R	R	R	R	R
Converted into Rupees at average rates of exchange	25,12,214	82,81,426	47,08,813	70,03,871	3,26,56,124	2,56,28,977	1,42,53,792	45,96,090
Interest on Rupee Debt.								
On India 8½ per cent. Rupee debt	...	...	...	...	3,736	...	...	...
On India 4 per cent. Rampur Loan	...	...	1,88,000	...	...	...	...	...
On India 4 and 4½ per cent. Holkar and Scindia Loans	...	...	...	7,50,000	...	...	...	...
.. . . .	..	..	1,88,000	7,50,000	3,736	...	...	...
Interest at 3-8252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5-69 per cent. on outlay since 1916-17 to end of 1922-23 plus half the outlay of the year	1,37,13,589	3,31,20,370	57,39,052	1,43,15,038	1,31,01,547	1,58,28,547	73,55,720	47,54,824
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,37,13,589	3,31,20,370	59,27,052	1,50,65,088	1,31,05,283	1,58,28,547	73,55,720	47,54,824
GRAND TOTAL R	1,62,25,803	4,14,01,796	1,06,35,865	2,20,68,909	4,57,61,407	4,14,57,524	2,16,09,512	98,50,914

R
 (a) Commercial 3,42,54,896
 Military 71,45,900
 Total 4,14,01,796

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to CENTRAL FUNDS during the Year 1923-24.

This account sets forth the receipts from certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, pages 108 and 109.

			CENTRAL.
CENTRAL GOVERNMENT.			R
Government share of surplus profits of the Amritsar-Patti Kasur Railway .			1,56,951
Ditto ditto Hoshiarpore Doab			88,791
Ditto ditto Larkana Shahdadhkote			—729
Ditto ditto Sialkot Narowal			12,094
Ditto ditto Southern Punjab Railway .			17,24,121
Ditto ditto Hardwar-Dehra Railway			1,55,197
Ditto ditto Kalighat Falta Railway (Eastern Bengal Railway)			561
Ditto ditto Khulna Bagerhat Railway (Eastern Bengal Railway)			1,132
Ditto ditto Rohilkund and Kumaon Railway .			1,04,694
Sale of land, Bengal and North-Western and Tirhoot Railway			488
Ditto Sara Sirajganj Railway (Eastern Bengal Railway)			10,100
Ditto Lucknow Bareilly Railway			320
Government Examiner, East Indian Railway—			
Bankura Damoodar Railway			7,648
Burdwan Katwa Railway			100
Delhi Umbala Kalka Railway			789
Ditto Suramangalam-Salem Railway (South Indian Railway)			70
Ditto Tanjore District Board Railway (South Indian Railway)			91
Ditto Tiruturaipundi-Vedaranniyam Railway (South Indian Railway)			27
Ditto Podanur Pollachi Railway (South Indian Railway)			192
Repayment of advances of interest. Ahmedabad Dholka Railway			2,714
Ditto ditto Travancore Railway			1,48,844
TOTAL CENTRAL GOVERNMENT .			28,64,185
PROVINCIAL GOVERNMENTS.			
Government share of surplus profits of the Darjeeling Himalayan Railway (Government of Bengal).			98,588
Ditto ditto of the Shahdara Saharanpur Light Railway (Government of the United Provinces).			2,08,909
TOTAL PROVINCIAL GOVERNMENTS .			3,07,507
GRAND TOTAL .			26,71,642
India			8,42,826
England			12,26,390
Exchange			6,02,426

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and PROVINCIAL FUNDS during the Year 1923-24.

This account sets forth the expenditure on certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, page 109.

Central Government.		R
Assam Bengal Railway—Branch Line Companies worked or under construction—		
Katakhal Lala Bazar		138
Mymensingh Bhairab Bazar		1,415
Bengal and North-Western Railway		20,825
North-Western Railway—Branch Line Companies worked or under construction—		
Ludhiana Extension		9,246
Larkana Dadapur		—77,505
Amritsar Patti Kasur		26,230
Southern Punjab		—2,049
Hoshiarpur Doab Branch		2,808
Jullundur Doab		539
South Indian Railway—Branch Line Companies worked or under construction—		
Mayavaram Tranquebar		47,569
Tanjore District Board Railway		—25
Manamudra Sivaganga		8,771
Railways under the audit of Government Examiner, Assam Bengal Railway—		
Arakan Light Railway (subsidy)		1,41,398
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—		
Guzerat and Jaipur Railways		1,09,582
Railways under the audit of Government Examiner, East-Indian Railway—		
Ahmadpur-Katwa		977
Bankura-Damoodar River		1,81,174
Dashghara-Jamalpurganj		1,600
Fatwa-Islampur Light		4,898
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—		
Bareilly Soron, including Soron Kasganj Branch		4,459
Moradabad Ramnagar Extension		1,007
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel		5,000
Railways under the audit of Chief Auditor, Oudh and Rohilkhand Railway—		
Hardwar Dehra		84,207
Carried over		5,17,284

No. 30—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and PROVINCIAL FUNDS during the year 1923-24—concl'd.

Central Government—cont'd		Rs
Brought forward		5,17,284
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—		
Kalighat Falta		10,320
Sara-Sirajgunj		12,846
TOTAL CENTRAL GOVERNMENT		5,40,450
Provincial Governments (Reserved).		
Chaparmukh Silghat (Government of Assam)		23,000
Katakhal Lalabazar (Government of Assam)		343
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (Government of United Provinces)		5,000
Saharanpur Shahadara Light Railway (Government of United Provinces)		150
TOTAL PROVINCIAL GOVERNMENTS		28,493
GRAND TOTAL		5,68,943

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24.

This account sets forth the expenditure by Government on certain items which cannot be allocated to specific Railways, *viz.*, outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Accountant General for Railways, the Government Inspectors of Railways and Government Examiners of Railway Accounts, as reduced by the recoveries made from the Companies in respect of the same.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
Central Government.		
ESTABLISHMENT.		
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		13,55,829
Mining Engineer and Coal Controller		—45,958
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		3,44,591
Pensionary charges		2,82,177
Leave and Deputation Salaries, etc., of Railway officials and Miscellaneous charges		—6,491
Surplus Establishment and Miscellaneous charges		1,98,009
Office of Accountant General, Railways		2,17,867
Indian Railway Bridge Committee		12,162
Indian Railway Committee		15,516
Depreciation Fund Committee		1,046
Statistical Committee		4,567
Accountant General, Railway's Office Auxiliary Account		1,26,513
Other Items		71,193
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:		25,77,021
Rs		
Assam-Bengal	70,121	
Bengal-Nagpur	2,38,180	
Bengal and North-Western	83,667	
Bombay, Baroda and Central India	2,91,175	
Burma	1,46,796	
East Indian	2,23,288	
Great Indian Peninsula including Indian Midland	2,68,239	
Rohilkund-Kumaon	22,996	
Madras and Southern Mahratta	2,22,456	
South Indian	1,27,078	
NET		—16,93,996
Carried over		8,83,025

B. and E. B.—Railway Capital and Revenue Accounts.

No. 81.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC		R
	Brought forward .	8,83,025
Aden Railways—		
Bombay Sind connection		—782
Assam Bengal Railway—		
Amguri Khowang Survey		129
Chittogong Akyal		48
Bezwada Extension—		
Nanjangud Tellicherry		1,48,028
Bengal Nagpur Railway—		
Kidla Siding Survey		5,865
Hesla-Manharpur		3,282
South Karanpura Prospecting Survey		11,888
Ghordwar Coalfield		11,193
Tumsar Tirodi B. G. Survey		3,994
Bombay, Baroda and Central India Railway—		
Ahmedabad Kapadvanj		—1,872
Guzerat Feeder Survey		1,992
Burma Railways—		
Pyinmana-Magwe Survey		—15,115
Kalewa Coalfield Reconnaissance Survey		11,743
Delhi New Capital Railway Works Scheme—		
Agra-Bah Railway Survey		22
Bombay Sindh Connection Railway Survey		45,488
Cawnpore Ajmere Railway Survey		15
East Indian Railway		
Bally Bridge over Hooghly		577
Chandrapura Gomoh Chord Survey		2,448
Hutar Hesla Survey		—416
Daltonganj-Jubbulpore and Daltonganj Hutar Coalfield Survey		17
Eastern Bengal Railway—		
Alipur Doars Traffic		804
Faridpur Bhanga Railway		—182
Nachoul Rampur Boalia Traffic		259
Teesta Kurigram		—2,822
Tube Railways in Calcutta		4,317
Great Indian Peninsula Railway—		
Bhoreghat Elimination of Reversing Station		27,372
Electrification of Suburban		1,281
Nowgong Chhatarpur Bajur		405
Nasik Belapur		—2,133
Warora Bajur PISgaon		—16,751
	Carried over . }	2,41,394
		8,83,025

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
		Rs
SURVEYS, ETC.— <i>contd.</i>		
Brought forward		8,88,025
		2,41,394
Lucknow Bareilly— Ramnagar Mahun-Kumaria		—25
Madras and Southern Mahratta Railway— Karad Chiplun Ulva		658
North-Western Railway—		
Commercial—		
Amritsar Narowal		2,238
Kot Kapura Fazilka		3,585
Montgomery Pakpattan		—1,418
Mukerian Talwara		12,024
Patiala Jakhal		1,291
Traffic Survey in Lyallpur District		6,684
Alternative sites of Indus Bridge		55,491
Military—		
Frontier Railway Reserve		13,972
Oudh and Rohilkhand Railway—		
Agra-Karachi Connection		—56
Hardwar-Karnaprayag		—7
Central Indian Coalfield Survey		2,19,281
Rikhikesh Road Rikhikesh Location		—466
South Indian Railway—		
Charges incurred in connection with the supply of engine No. B.-54		1,437
Agastiyampalli Point Calimere Extension		—618
Jayankonda-Sholapuram Trichinopoly		—26
Kollangode-Trichur Railway Survey		—14
Mangalore Panemangalore		—5
Dindigul Pollachi Traffic		7,869
Shoranur Nilambar		19,503
Arantangi Karaikkudi Mana Madura		16,705
Ramnad Virudupatti Tenkasi Project		3
Villupuram Chord Line Railway Survey		69,873
Villupuram Trichinopoly Traffic		1,111
Tinnevely Tiruchendur		—4,217
Tirhoot (Bengal and North-Western Railway)—		
Maharajganj-Nautanwa		—6,911
Captainganj Thunthibari Chiuraha Pharenda		—170
Government Examiner, Assam Bengal Railway— Hukong Valley Railway Survey		—2,748
Carried over		6,55,878
		8,88,025

No. 31—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1923-24—
concl'd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount
SURVEYS, ETC.— <i>contd.</i>		R
Brought forward		8,88,025
		6,55,878
Govt. Examiner, Great Indian Peninsula Railway—		
Belapur Sheogaon		739
Total Surveys. etc.		6,56,617
TOTAL CENTRAL GOVERNMENT		15,39,642
Provincial Governments.		
Government of Assam— (<i>Reserved</i>).		
Assam Light		3,165
Government of Burma—		
Taungdwingyi-Kyaukpadaung		50,761
Saingbyin-Ye-U-Taze		
Pegu-Kayan		
Ye-Seinbyubin		
Government of United Provinces—		
Railway Siding at Maheshpur Utaria in Bareilly District		8,006
TOTAL PROVINCIAL GOVERNMENTS		61,932
GRAND TOTAL		16,01,574
India		—5,58,066
England		14,77,645
Exchange		6,81,995

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1923-24

Section C. & C.C.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

Capital Account { Charged to Revenue Rs. 59,95,240 Revenue Account { Receipts Rs. 7,17,15,936
 Not charged to Revenue Rs. 3,51,96,907 Expenditure Rs. 4,56,91,227

MAJOR HEAD AND SECTIONS.	Number of Accounts	Detail of Accounts	Page	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL	
				Detail	Revenue Expenditure,
					R R
General .	32	Statement of general results of Irrigation, Navigation, Embankment and Drainage Works .	141	2 60,24,709	
	33	Statement of Financial results of Irrigation, etc., works for which Capital Accounts are kept	142 to 155		
Construction of Irrigation, Navigation, Embankment and Drainage Works.	34	Construction of Irrigation, Navigation, Embankment and Drainage Works —			
		Amount charged to Revenue	169	.	59,95 240
		„ not charged to Revenue	169	...	3,51,96,907
	34A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works .	170		
		Total		...	4,11,92,147
		Direct Receipts—			
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	35	Abstract Account	171	6,13,01,024	...
	35A.	Detailed Account	178	6,13,01,024	...
		Deduct—Working Expenses—			
	36	Abstract Account	179	3,43,51,921	...
	36A.	Detailed Account	187	3,43,51,921	...
		NET RECEIPTS .		2,69,49,103	...
	38	Land Revenue due to Irrigation	154 and 155	4,18,25,044	...
	38	Interest on Debt		...	3,08,54,590
		Receipts—			
Irrigation, etc., Works for which no Capital Accounts are kept.	37	Abstract Account	188	31,41,789	...
	37A	Detailed Account	189	31,41,789	...
	38 {	Other Revenue Expenditure Financed from Ordinary Revenue	191	...	1,45,96,242
		Other Revenue Expenditure Financed from Famine Insurance Grants.		...	2,40,395
		TOTAL .		7,17,15,936	4,56,91,227

Section C. and C. C.—Irrigation, etc.

**Sections C. & C. C.—Irrigation, Navigation, Embankment and
Drainage Works.**

Capital and Revenue Accounts.

The Irrigation accounts have undergone a radical change with effect from 1921-22, and the following is a brief description of the systems of classification in force before and after that date.

2. Prior to 1921-22, charges on account of Irrigation works, were shown under five heads namely (1) capital outlay on Irrigation works not charged to revenue, *i.e.* Productive Works, (2) outlay on Protective Works financed from the Famine Insurance Grant, (3) outlay on Protective Works financed from outside that Grant, (4) Working expenses of Productive and Protective Works (collectively designated 'Major Works') including interest on debt and (5) Minor Works and Navigation. The receipts were classified under two heads *viz.*, (1) Major Works and (2) Minor Works and Navigation. The basis of these heads was thus a classification of Irrigation Works into Major and Minor Works. This distinction was not however based, as the nomenclature would imply, on the size of the works; Major Works were works the funds for capital expenditure on which were provided wholly or mainly either from borrowings or from the Famine Insurance Grant, with the additional reservation that they must be susceptible of having reliable capital accounts kept of them, while Minor Works included all works not classed as Major the expenditure on which was met wholly from Revenue. A distinction based on the source from which capital expenditure is met is not suited to the conditions created by the Reforms Scheme particularly as under that Scheme it is permissible to finance from borrowings unproductive as well as productive works.

3. It has, therefore, been decided to replace the old distinction between Major and Minor Works by a division into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi-commercial* basis and those, the maintenance of such accounts for which is either impossible or unnecessary, either because they produce little or no revenue, or because, owing to their restricted size, it is not worthwhile examining the returns paid by each individual work. The first essential for a *quasi-commercial* account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

4. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield on the expiry of ten years after the date of closure of the construction estimate a direct return on the capital invested in its construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921 and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return, are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus if a productive work fails in three successive years to return the prescribed percentage it is transferred to the unproductive class, and conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. It has also been decided that in determining the productivity of an old work developed by Government the capital expended by Government alone should be regarded as the Capital at Charge on which interest is chargeable.

The nomenclature of the head "Irrigation Works" has been expanded so as to show that it includes drainage works, comprising all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes, or for both. Waterways and embankments have also been included under this head as they are more akin to Irrigation than to Civil Works.

5. The transactions relating to Irrigation works are now exhibited to the accounts as follows :—

- (1) All capital expenditure upon works for which capital accounts are kept are recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the *total* expenditure recorded under this head lump deductions are made of the amounts financed from (i) Finance Insurance Grants and (ii) Ordinary Revenues, so that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon individual projects and the different sources from which the *total* expenditure on all projects is financed is set forth in Account No. 34.

- (2) The revenue transactions of Irrigation, etc., Works for which capital accounts are kept are comprised under—

- (a) Gross Receipts including portion of Land Revenue due to Irrigation (Accounts No. 33).
- (b) Working Expenses and maintenance (Accounts Nos. 33 and 36.)
- (c) Interest on Capital at Charge (Account No. 33).

The working expenses of Irrigation, etc., Works for which capital accounts are kept, which formerly constituted an expenditure head are shown as a *deduct* entry under Revenue. The general question as to whether working expenses should appear on the expenditure side of the accounts is under consideration.

- (3) Works for which no capital accounts are kept, which may appropriately be described as Non-commercial works, fall under two main divisions, *viz.* :—

- (i) Works for which only revenue accounts are kept.
- (ii) Works for which neither capital nor revenue accounts are kept.

The first division comprises a number of old indigenous works, many of them of considerable magnitude, which have from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them has been kept, but as they are too large or important to be lumped together with others, separate revenue accounts of them have been maintained. This position, has, however, been materially altered by the ruling referred to in paragraph 4 above that in such cases for the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work. It is expected that this class of works will disappear in the near future.

The second division is designed for the reception of the expenditure upon a very large number of works, which while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Under the old classification another class of expenditure was also charged against the head "Works for which neither capital nor revenue accounts are kept," *viz.*, miscellaneous expenditure on surveys of new irrigation projects, etc. In the revised structure a separate division has been provided under the title of "Miscellaneous Expenditure" for the record

of expenditure of this nature. The pensionary charges of the Irrigation Department have also been included under this head from 1923-24.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. The expenditure on these works is in most cases financed partly from Ordinary Revenues and partly from the Famine Insurance Grants or Funds. The entire expenditure incurred upon works of these classes, is, however, recorded in the first instance under a single major head without reference to the source from which the funds are provided, a lump deduction being made from the total expenditure so recorded of the amount financed from the Famine Insurance Grants so as to deduce the outlay financed from Ordinary Revenues.

6. The main scheme of the accounts as exhibited in the Finance and Revenue Accounts is designed to show :—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).
- (b) The Capital at Charge of each project for which capital accounts are kept (Account No. 33).
- (c) Net Receipts comprising the gross receipts *less* the expenses of working (Account No. 33).
- (d) Percentage of (c) on (b) (Account No. 33).
- (e) Interest on Capital at Charge (Account No. 33).
- (f) Receipts and expenditure of works for which no capital accounts are kept (Accounts Nos. 37 and 38).

7. It has been decided that when a Local Government owing to the fact that loan funds are not available, devotes its General Revenues to an object upon which outlay may, under rule be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent Loan the repayment to General Revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their General Revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure met from General Revenues, and the Local Government raised a sufficient amount of loan in the subsequent year, it would be permissible for them to utilize part of this loan in recouping the capital expenditure met from General Revenues in the previous year. The amount is then transferred to the capital from revenue head of account by *add* and *deduct* entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION

	No of Item	CENTRAL GOVERNMENT.						
		India General	Baluch- istan	North- West Frontier Province	Delhi Province	Rajpu- tana	Coorg.	Total.
		R	R	R	R	R	R	R
Works for which Capital Accounts are kept.								
I—Gross Receipts—								
Direct Receipts	1	...	70,127	17,02,264	..	17,516	.	17,89,907
Land Revenue due to Irrigation	2	...	...	1,12,040	..	79,004	.	1,91,044
Total		...	70,127	18,14,304		96,520	...	19,80,951
Deduct—Working Expenses	3	.	54,844	8,13,112	..	92,868	...	9,60,854
Net Receipts	4		15,283	10,01,192		3,652	.	10,20,097
II—Interest on Capital	5	..	1,13,007	9,64,077		1,15,166		11,92,750
III—Net Revenue	6		—98,221	27,083		—1,11,514	...	—1,22,658
Works for which no Capital Accounts are kept								
IV—Revenue	7	..	2,340	27,277	4,350	.	...	33,987
V—Expenditure (a)	8	97,301	20,208	1,63,830	28,050	6,531	7,875	3,23,803
VI—Net Expenditure	9	97,301	17,86	1,36,558	23,700	6,531	7,875	2,89,836
Capital Outlay.								
During the year	10	..	29,049	1,09,611	..	..	...	(b) 1,38,690
To end of the year	11	...	3,83,525	2,77,71,990	.	34,03,004	...	3,42,58,927

NOTE.—Net Revenue from Works for which Capital
Deduct—Net expenditure on Works for which no

Net gain on Irrigation, Navigation, etc., Works

(a) The figures shown in this line include Capital as well as Revenue expenditure as the former is

(b)	Includes Rs	2,221 and Rs	903 respectively.	} on account of
(c)	Rs	8,155 and Rs	3,848, "	
(d)	Rs	6,22,320 and Rs	2,67,807, "	
(e)	Rs.	2,89,997 and Rs	1,32,649, "	
(f)	Rs	14,42,996 and Rs	6,55,180, "	
(g)	Rs	34,717 and Rs	14,891, "	

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1924.

PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.	No. of Item
Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.		
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	
5,35,253	28,83,053	10,45,904	1,28,18,429	3,56,94,102	21,29,437	..	33,74,692	10,30,247	..	5,95,11,117	6,13,01,024	1
1,27,49,632	69,27,536	...	23,59,459	1,77,00,051	16,90,100	...	...	7,222	..	1,14,34,000	4,16,25,044	2
1,32,84,855	98,10,589	10,45,904	1,51,77,888	5,83,94,153	38,19,537	...	33,74,692	10,37,409	..	10,00,45,117	10,29,26,068	
31,76,280	44,76,352	9,14,860	52,94,104	1,47,07,737	21,59,224	...	16,52,710	10,09,830	..	1,33,91,067	3,43,51,921	3
1,01,08,835	53,34,237	1,31,044	98,83,784	3,88,86,416	16,60,313	...	17,21,982	27,639	..	6,75,54,050	6,85,74,147	4
38,91,940	49,21,030	17,16,150	53,48,666	85,08,567	12,80,189	...	20,39,216	19,55,182	..	2,06,61,640	3,08,54,590	5
62,16,695	4,12,307	-15,85,106	45,35,118	3,01,77,849	3,80,124	...	-3,17,234	-10,27,543	...	3,78,92,210	2,77,19,557	6
1,21,969	68,233	2,12,607	21,718	5,23,211	19,83,139	...	88,719	1,85,163	..	31,07,822	31,41,789	7
39,39,469	21,69,160	19,36,811	3,02,018	17,33,101	36,16,066	4,006	3,31,318	4,12,478	68,357	1,45,12,884	1,48,36,637	8
38,14,300	21,00,944	17,24,144	2,80,339	12,09,890	16,82,927	4,006	2,42,599	2,77,315	68,357	1,14,05,012	1,16,94,848	9
10,23,190	(c) 99,95,632	(d) 18,46,068	(e) 1,05,18,465	(f) 1,40,54,572	6,82,464	...	-14,913	(g) 23,11,979	...	4,10,53,457	4,11,92,147	10
11,84,08,508	13,07,84,499	4,10,84,341	14,89,80,632	24,69,66,599	3,49,93,771	...	6,09,15,015	4,86,86,962	..	82,38,20,327	85,80,79,254	11

	Central Rt	Provincial Rt	Total Rt
Accounts are kept (see III above)	-1,72,653	3,78,92,210	3,77,19,557
Capital Accounts are kept (see VI above)	-2,89,836	-1,14,05,012	-1,16,94,848
as recorded in (Accounts Nos 2 & 3)	-4,62,489	2,64,87,198	2,60,24,709

not separately recorded in the accounts in the case of Works for which no capital accounts are kept

expenditure in England and Exchange thereon

Section C. and C. C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE.	
			During 1923-24	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 85 and 85-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No 84			
			R	R		R
A—Irrigation works.	Central Government.					
	BALUCHISTAN.					
UNPRODUCTIVE	Shebo Canal	1	— 177	8,12,987	11,677	...
	Khushdil Khan Canal	2	9,633	16,71,726	40,084	...
	Nari Weir Canal	3	18,593	5,94,215	17,516	...
	TOTAL		29,049	30,83,188	70,127	...
	NORTH-WEST FRONTIER PROVINCE.					
PRODUCTIVE	Lower Swat River Canal	4	11,087	41,54,353	7,10,021	51,767
	Kabul River Canal	5	2,017	12,43,082	2,24,818	11,353
			13,104	53,98,335	9,34,839	63,120
UNPRODUCTIVE	Upper Swat River Canal (a)	6	96,537	2,14,08,284	7,67,425	48,020
	Laharpur Canal	7	...	9,05,444	...	...
	Suspense	8	...	68	...	...
			96,537	2,23,73,660	7,67,425	48,020
	TOTAL		1,09,041	2,77,71,995	17,02,264	1,12,010
	RAJPUTANA.					
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate	9	...	17,92,300	7,635	31,793
	Tanks in Beawar	10	...	11,39,475	6,533	28,563
	Tanks in Tadgaoh	11	...	4,71,229	3,348	18,045
	TOTAL		...	34,03,004	17,516	79,004
	Total Central Government		1,38,090	3,42,58,927	17,89,907	1,91,044
	Provincial Governments.					
	GOVERNMENT OF MADRAS					
PRODUCTIVE	Ganjam Minor River System	12	3,937	2,68,131	122	69,920
	Godavari Delta System	13	1,87,182	1,42,97,437	1,88,158	40,68,987
	Kistna Delta System	14	53,425	1,57,72,140	1,41,387	3,85,734
	Divi Pumping Project	15	4,33,823	21,56,525	2,096	2,00,587
	Penner river Canals System	16	1,114	57,28,918	2,543	5,51,772
	Poorey Anicut System	17	470	2,94,703	300	4,657
	Cheyeru Anicut System	18	17,360	4,87,779	1,384	52,912
	Tirukkoyilur Anicut System	19	...	3,76,172	2,253	77,016
	Shatlatope Anicut System	20	...	9,15,365	1,329	1,46,845
	Lower Coleroon Anicut System	21	...	18,71,557	5,289	4,31,851
	Toludui Project	22	1,46,750	23,39,438	...	...
	Cauvery Delta System	23	1,31,252	47,06,013	16,933	18,40,645
	Periyar System	24	46,358	1,03,63,681	15,305	8,45,950
	Sivakuntam Anicut System	25	967	16,67,408	6,371	1,43,940
	Arkenkota Channel	26	...	1,40,769	411	18,385
	Palar Anicut	27	— 105	23,39,544	1,989	1,12,836
	Valur Anicut System	28	...	74,366	234	— 528
	Chembrambaukam Tank	29	...	6,51,348	1,073	58,261
	Mehaurattur Anicut System	30	...	78,372	150	21,355
	Vridhachalam Anicut System	31	...	84,191	278	31,438
	Naudyal Channel System	32	...	63,231	296	5,486
	Marudui Anicut System	33	...	50,541	1,192	98,768
	Thadapalle Channel	34	...	1,61,755	1,724	62,175
	Kalingaroyen Channel	35	...	1,75,980	2,218	49,538
			10,22,541	6,58,63,364	3,92,990	1,26,78,150
	Carried over		10,22,544	6,58,63,364	3,92,990	1,26,78,150

(a) Hitherto classed as "Productive".

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924.

DURING 1923-24		WORKING EXPENSES during 1923-24 (for details see Accounts Nos 86 and 36-A)	EXCLUDING INTEREST		Simple Interest at 3.3252 per cent on Capital Outlay to end of 1916-17 and at 5.69 per cent on subsequent Outlay to end of 1923-24 (loss of the Outlay of the year)	INCLUDING INTEREST		Number of Items.
Less— Collection charges in the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year	
R	R	R	R	R	R	R	R	
..	11,677	15,796	—4,119	—51	27,408	—31,527	—9.88	1
..	40,984	20,482	+20,462	+1.22	57,265	36,813	—2.20	2
..	17,516	18,566	—1,050	—15	28,834	29,884	—1.99	3
...	70,127	54,844	+15,283	+4.9	1,13,507	—98,224	—3.19	
...	7,61,788	1,48,185	+6,13,603	+14.77	1,37,409	+4,76,194	+11.46	4
..	2,36,171	79,134	+1,57,037	+12.62	13,909	+1,13,128	+9.09	5
..	9,97,959	2,27,319	+7,70,640	+14.28	1,81,318	+5,86,822	+10.92	
..	8,16,845	5,85,823	+2,30,522	+1.07	1,52,661	5,22,129	—2.43	6
..	...	...	...	...	30,108	—80,108	—3.33	7
..	...	...	...	...	...	...	...	8
..	8,16,845	5,85,823	+2,30,522	+1.03	7,82,759	5,52,237	—2.47	
..	18,14,304	8,13,142	+10,01,162	+3.60	9,64,077	+37,035	+1.13	
..	39,428	55,682	—16,254	—91	59,598	—75,852	—4.23	9
..	35,099	13,951	+21,148	+1.86	39,643	18,195	—1.62	10
..	21,993	23,235	—1,242	—26	15,925	17,167	—3.64	11
..	96,520	92,868	+3,652	+11	1,15,166	—1,11,514	—3.28	
...	19,80,951	9,60,861	+10,20,097	+2.95	11,92,750	—1,72,653	—5.0	
3,456	60,556	42,972	+23,584	+8.80	9,039	+14,545	+5.42	12
2,03,272	40,53,873	6,74,183	+33,79,690	+23.64	5,01,052	+28,78,638	+20.13	13
1,88,295	37,38,826	1,69,365	+32,69,461	+20.73	5,35,141	+27,34,320	+17.34	14
7,648	1,95,035	1,34,255	+60,780	+2.47	82,497	21,717	—8.8	15
36,918	5,27,397	89,229	+4,37,468	+7.64	1,91,321	+2,46,147	+4.30	16
230	4,727	17,506	—12,779	—4.34	11,120	—23,909	—8.11	17
2,643	51,653	32,570	+19,083	+3.91	17,194	+1,889	+3.9	18
3,851	75,418	16,795	+58,623	+15.68	12,731	+45,892	+12.20	19
7,317	1,40,357	26,823	+1,13,534	+12.40	30,111	+83,093	+9.08	20
21,594	4,15,526	1,57,718	+2,57,808	+13.78	62,280	+1,95,528	+16.45	21
..	..	2,625	—2,625	—11	1,09,382	—1,12,007	—4.79	22
92,032	17,65,546	5,83,793	+11,81,753	+25.11	1,66,225	+10,15,528	+21.58	23
39,848	8,21,437	1,46,638	+6,74,799	+6.51	3,44,939	+3,29,860	+3.18	24
7,197	1,43,114	62,388	+80,726	+3.04	56,945	—6,219	—9.7	25
919	17,877	3,348	+14,529	+10.32	4,681	+9,848	+7.00	26
5,591	1,09,234	54,815	+54,419	+2.33	78,185	—23,766	—1.02	27
—26	—288	626	—894	—1.20	2,727	—3,621	—4.87	28
2,663	51,676	1,522	+50,154	+7.70	21,944	+28,210	+4.33	29
1,068	20,437	5,232	+15,205	+20.72	2,502	+12,708	+17.31	30
1,572	30,114	6,699	+23,415	+27.85	2,789	+20,646	+24.52	31
274	5,508	5,161	+347	+5.5	2,140	—1,793	—2.84	32
4,939	95,021	12,860	+82,161	+162.56	1,689	+80,481	+159.24	33
3,109	60,790	8,932	+51,858	+31.48	5,478	+46,380	+28.15	34
2,479	49,327	6,282	+43,045	+24.46	5,852	+37,198	+21.13	35
6,26,929	1,24,39,211	25,93,037	+98,46,174	+15.66	22,78,305	+75,87,869	+11.61	
6,26,929	1,24,39,211	25,93,037	+98,46,174		22,58,805	+75,87,869		

Section O and C. C.—Irrigation, etc,

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, "NAVIGATION," ended 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of items	CAPITAL OUTLAY.		REVENUE	
			During 1923-24	To end of 1923-24.	Direct Receipts for details see Accounts Nos. 35 and 35-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
	Brought forward	...	R 10,22,544	R 6,58,63,304	R 3,92,990	R 1,26,73,160
A—Irrigation works.	GOVERNMENT OF MADRAS—contd.					
UNPRODUCTIVE.	Nagavalli River System	36	8,939	10,81,029	517	18,638
	Kurnool Cuddapah Canal	37	9,798	2 33,07,827	11,929	3,87,936
	Rushikulya Project	38	8,701	47,81,245	3,974	1,69,107
	Mopad Project	39	...	21,93,275	650	22,728
	Venkatapuram Tank Project	40	...	3,72,250	...	200
	Bhavanasi Project	41	...	2,19,450	...	5,109
	Siddapur Tank Project	42	...	7,91,038	..	2,172
	Kannampaliam Anicut	43	—1,537	1,25,299	...	...
	Madras Water Supply and Irigation System.	44	2,078	15,81,614	39,456	12,384
	Panjampatti Reservoir	45	841	3,27,696	...	922
	Barur Tank	46	...	4,19,375	908	3,969
	Muniyeru Project	47	2,342	5,71,308	1,125	25,998
	Peddinavudu Tank of Chinnaiaopalem	48	...	62,098	1,600	544
	Jangameshwarapuram Tank Project	49	..	61,253	...	1,172
	Atmakurru Tank	50	..	1,09,951	2	1,766
	Dondapad Tank	51	...	1,24,786	..	683
	Hajipuram Tank	52	..	2,78,774	1,005	8,590
	Ponnalur Tank	53	..	1,90,997	...	2,740
	Anamasamudram-Beraperu Tank	54	..	71,687	..	—1,876
	Yerur Tank	55	..	61,741	..	210
	Vamula Tank	56	..	62,186	...	...
	Sagileru System	57	..	4,47,108	37	—472
	Talapula Vanka Tank	58	..	66,283	..	...
	Cumbum Tank	59	...	83,985	...	10,003
	Markapur Tank Project	60	...	1,16,657	24	4,271
	Yollanur Tank Project	61	..	2,39,192	...	2,469
	Kocheruvu Tank Project	62	...	1,24,605	...	—298
	Nagavaram Anicut and Supply Channel	63	..	1,07,295	...	1,607
	Pelandurai Anicut System	64	..	6,43,270	748	53,929
		...	6,646	3,92,08,274	62,063	7,39,456
	Total Irrigation	..	10,29,190	10,45,66,638	4,55,053	1,84,12,606
B—Navigation, etc., works.						
UNPRODUCTIVE	Buckingham Canal	65	...	85,66,071	78,927	...
	Ganjam Gopalpur Canal	66	..	1,43,100	223	...
	Vedaranniyam Canal	67	..	1,32,699	1,050	...
	Total Navigation	...	...	88,41,870	80,200	...
	TOTAL GOVERNMENT OF MADRAS	...	10,29,190	11,34,08,508	5,35,253	1,84,12,606
	Carried over	...	10,29,190	11,34,08,508	5,35,253	1,84,12,606

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—contd.

DURING 1923-24.		WORKING EXPENSES during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST		Simple Interest at 3.3252 per cent on Capital Outlay to end of 1916-17 and at 5.69 per cent on subsequent Outlay to end of 1923-24 less the Outlay of the year	INCLUDING INTEREST		Number of Items
Less—Collection charges in the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year	
R	R	R	R	R	R	R	R	
6,26,929	1,24,89,211	25,93,087	+98,46,174	...	22,58,905	+75,87,869	...	
3,313	75,872	17,207	+58,605	+3.19	56,861	+1,714	+1.10	36
16,889	3,33,026	1,07,902	+2,25,124	+97	7,55,702	—5,60,578	—2.41	37
8,396	1,64,746	84,984	+79,761	+1.69	1,58,426	—78,605	—1.66	38
964	22,409	4,529	+17,880	+1.82	85,832	—67,952	—3.10	39
10	190	578	—338	—1.10	12,998	—13,386	—3.60	40
255	4,354	2,862	+1,492	+80	9,963	—7,976	—3.20	41
109	2,083	1,765	+298	+04	26,401	—26,103	3.30	42
...	...	3,589	—3,589	—2.86	6,502	—10,091	—8.05	43
642	51,643	22,602	+29,046	+1.84	53,359	—24,313	—1.54	44
27	895	..	+895	+27	12,696	—11,801	—3.60	45
177	4,760	5,760	—1,000	—24	13,945	—14,945	—3.56	46
1,300	25,823	8,879	+16,944	+2.97	18,986	—2,042	—3.6	47
27	2,117	198	+1,919	+3.09	2,015	—146	—2.1	48
59	1,113	517	+596	+97	2,039	—1,443	—2.30	49
88	1,680	4,700	—3,020	—2.75	3,656	—6,676	—5.07	50
34	649	387	+262	+21	4,149	3,857	—3.11	51
180	4,415	724	+3,691	+1.32	9,270	—5,579	2.00	52
137	2,603	4,466	—1,863	—98	6,934	—8,797	—4.61	53
—94	—1,782	—927	—855	—1.19	2,381	—3,239	—4.52	54
10	200	..	+200	+32	2,053	—1,853	—3.00	55
...	...	...	..	...	2,083	—2,083	—3.33	56
—23	—412	153	—565	—1.13	14,867	—15,432	—3.45	57
...	...	...	..	...	2,204	—2,204	—3.33	58
500	9,508	668	+8,835	+10.52	2,793	+6,042	+7.19	59
214	4,081	1,753	+2,328	+1.99	3,879	—1,551	—1.93	60
99	2,370	1,463	+907	+38	8,383	—7,476	—3.13	61
—15	—288	769	—1,052	—84	4,352	—5,404	—4.34	62
50	957	...	+957	+89	3,568	—2,611	—2.43	63
2,697	51,978	20,571	+31,407	+4.88	22,152	+9,255	+1.44	64
36,045	7,65,474	2,98,159	+4,69,315	+1.20	13,38,492	—8,69,177	—2.23	
6,62,974	1,32,04,685	28,89,196	+1,03,15,489	+9.86	35,96,797	+67,18,692	+6.43	
...	78,927	2,84,393	—2,05,466	—2.40	2,86,973	—4,91,439	—5.74	65
...	223	454	—231	—16	4,753	—4,989	—3.49	66
...	1,050	2,207	—1,157	—87	4,412	—5,569	—4.20	67
...	80,200	2,87,054	—2,06,854	—2.34	2,95,143	—5,01,997	—5.48	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635	+8.91	38,91,940	+62,16,695	+5.45	
6,62,974	1,32,84,885	31,76,250	+1,01,08,635		38,91,940	+62,16,695		

j Section C. and C C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1923-24.	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		10,29,190	11,31,08,508	5,85,253	1,34,12,606
A—Irrigation works.	GOVERNMENT OF BOMBAY.					
PRODUCTIVE	Desert Canal	68	1,297	26,57,916	1,23,872	3,82,656
	Unharwah	69	...	7,70,554	2,424	2,80,541
	Begari Canal	70	9,503	29,94,378	50,580	6,82,288
	Eastern Nala Works	71	3,68,839	82,17,204	27,885	5,23,500
	Jamrao Canal	72	2,11,132	95,11,188	94,527	7,76,048
	Ghar Canal	73	11,201	6,43,570	15,858	8,82,721
	Alibhar Kacheri Canal	74	...	1,03,437	1,170	10,106
	Nawlakhi Canal	75	-7	1,81,633	838	1,42,243
	Fuleli Canal	76	3,26,544	28,76,813	56,013	7,00,566
	Marak Great Canal	77	13,715	4,41,387	5,617	1,02,008
	Sarfarwah Canal	78	...	1,18,559	2,729	38,410
	Hasanaliwah Canal	79	1,609	2,91,598	623	42,764
	Sukkur Canal	80	3,156	14,21,461	5,489	1,98,429
	Gadikeri Tank	81	...	16,803	...	1,301
	Mavinkop Tank	82	...	30,185	...	1,978
	Kalri Canal (a)	83	4,180	75,398	1,153	46,423
	Pinyari Canal	84	2,80,027	8,83,510	5,497	2,60,248
	Indus Canal Right Bank	85	...	86,927	1,467	73,239
	Indus Canal Left Bank	86	...	2,52,978	2,649	1,05,903
	Sind Canal and Branches	87	4,671	8,22,553	5,676	2,47,220
	Rajib Chiti and Garanj Canals	88	6,996	2,72,254	1,231	89,449
	Canals in Kohri	89	1,933	1,81,776	4,551	1,49,829
	Garkino Canal	90	77,294	1,00,180	...	...
	Shahada Channel	91	1,882	63,913	5,291	5,958
	Western Nara and Pritchard Canal	92	...	20,30,970	13,686	7,67,973
	Phulta Canal	93	...	25,570	207	9,724
	Marviwah	94	...	9,507	...	13,195
	Ghao Mahammdo	95	...	1,16,049	6,838	1,60,067
	Kari Shumali	96	...	15,191	2,770	68,898
	Nasirwah	97	...	45,640	1,722	70,456
	Indus Canal—other Canals (Fuleli District)	98	...	1,11,146	1,053	71,476
	Dambhro Canal	99	...	50,514	283	81,357
	Lloyd Barrage and Canals Construction Scheme.	100	37,80,203	53,84,808	...	...
	TOTAL PRODUCTIVE		51,07,259	4,01,47,712	4,41,699	68,84,763
UNPRODUCTIVE	Dad Canal	101	459	25,86,037	2,416	2,65,216
	Nasrat Canal	102	1,718	18,08,665	867	1,65,223
	Mahiwah Canal	103	4,791	13,94,439	405	1,371
	Suttah Canal	104	3,677	1,77,705	—33	24,059
	Futelao Tank	105	...	1,07,356	405	...
	Chankapur Tank	106	6,244	19,81,695	53,881	...
	Godavari Canal	107	10,422	97,55,157	5,56,441	...
	Nira Canal including Shotphal Tank	108	20,158	62,07,740	5,93,561	...
	Budhihal Tank	109	256	4,02,348	...	...
	Dharma Canal	110	...	35,509	2,003	—2,391
	Pravara River Canal	111	7,76,500	1,30,65,071	1,18,610	...
	Victoria Tank	112	—129	62,614	...	...
	Nira Right Bank Canal	113	39,77,595	3,01,84,427	...	...
	Krishna Canal	114	985	8,93,962	72,934	...
	Gokak Canal—Extension Project	115	35,669	96,891	...	...
	Mutha Canal including Matoba Tank	116	...	62,44,640	3,28,296	52
	Gokak Canal, 1st Section and Storage Works	117	...	13,01,750	67,637	...
	Mhaswad Tank	118	...	20,05,553	53,177	...
	Maladevi Tank	119	...	3,02,041	...	...
	Hathmati and Kharicut Canal	120	...	12,43,648	63,754	...
	Parvara River Works—Lakh Canal	121	...	3,52,446	2,091	225
	Kadwa River Works	122	1,243	9,72,984	51,002	594
	Lower Panjha River Works	123	...	4,45,882	16,629	9,947
	Ekrak Tank	124	...	12,98,117	1,97,778	...
	Seharwah Canal	125	—126	28,269	...	...
	Pravara River Works—Left Bank (b)	126	...	3,24,317	2,30,942	76
	Jamda Canal	127	...	9,94,186	7,108	...
	Carried over		48,39,168	8,44,12,359	23,34,904	4,64,372
			10,29,190	11,34,08,508	5,85,253	1,34,12,606

(a) The system came into operation during 1922-23.

(b) This work is a part of the Pravara Canal Project and is kept separate pending the completion of that project.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—contd.

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 (less the Outlay of the year	INCLUDING INTEREST.		Number of Items.
Collection charges to the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
6,62,974	1,32,84,885	81,76,250	+1,01,08,635		38,91,940	+62,16,695		
23,057	4,83,471	1,83,300	+3,00,171	+11·29	88,747	+2,11,424	+7·96	68
13,770	2,19,195	64,112	+1,55,083	+20·12	25,698	+1,29,885	+16·78	69
40,766	6,92,082	1,99,597	+4,92,485	+20·65	79,982	+1,12,508	+17·21	70
31,426	5,19,959	3,32,767	+1,87,192	+2·28	2,96,736	-1,09,544	-1·33	71
21,336	8,49,239	5,17,099	+3,32,140	+3·49	3,32,091	+49	+0·005	72
52,927	8,45,662	2,21,590	+6,24,062	+96·97	23,331	+6,00,781	+93·34	73
678	10,698	-1,083	+11,781	+11·39	5,337	+6,444	+6·23	74
8,522	1,34,564	37,879	+96,685	+73·45	5,138	+91,547	+69·55	75
43,080	7,13,499	2,33,495	+4,80,004	+16·69	1,08,690	+3,71,114	+12·90	76
6,038	1,01,582	36,798	+64,784	+14·68	19,819	+44,965	+10·19	77
2,011	84,128	17,493	+16,635	+14·03	3,942	+12,893	+10·71	78
2,507	40,880	29,452	+11,428	+3·92	9,688	+1,740	+6·60	79
12,035	1,91,883	1,17,460	+74,423	+5·24	48,518	+25,905	+1·82	80
130	1,171	949	+222	+1·36	544	-322	-1·97	81
198	1,780	379	+1,401	+4·64	1,004	+597	+1·32	82
2,756	44,820	44,172	+648	+8·6	2,646	-1,998	-2·65	83
15,341	2,50,404	1,65,362	+85,042	+9·63	30,510	+54,532	+6·17	84
4,328	70,378	36,627	+33,751	+38·83	3,946	+29,805	+34·29	85
6,506	1,05,046	63,071	+41,975	+16·59	9,457	+32,518	+12·85	86
14,543	2,38,353	71,336	+1,67,017	+20·30	29,728	+1,37,289	+16·68	87
5,302	85,398	12,991	+72,407	+26·60	9,362	+68,045	+23·16	88
8,893	1,45,487	1,48,607	-3,120	-1·72	7,517	-10,687	-5·85	89
...	...	...	...	...	3,501	-8,501	-3·49	90
858	10,891	4,150	+6,241	+9·76	2,141	+4,100	+6·41	91
45,730	7,35,929	3,50,045	+3,85,884	+19·00	69,534	+3,16,350	+15·58	92
553	9,378	4,618	+4,760	+18·62	875	+3,885	+15·19	93
738	12,457	13,132	-675	-7·10	316	-991	-10·42	94
9,755	1,57,140	68,829	+88,311	+83·28	3,340	+84,471	+79·66	95
4,053	67,416	30,196	+37,219	+245·01	623	+86,596	+240·91	96
4,140	68,037	22,110	+45,927	+100·63	1,747	+44,180	+96·80	97
4,229	68,300	31,976	+36,324	+32·68	4,661	+31,663	+28·40	98
1,856	29,784	17,880	+11,904	+23·57	1,738	+10,166	+20·13	99
...	...	...	...	...	1,83,112	-1,83,112	-3·40	100
3,87,962	69,38,500	30,76,389	+38,62,111	+9·62	14,14,719	+24,47,392	+6·09	
15,416	2,52,216	1,14,143	+1,38,073	+5·34	86,201	+51,872	+2·01	101
9,072	1,57,018	1,10,253	+46,765	+2·59	60,020	-13,255	-7·3	102
-156	1,932	1,59,948	-1,58,016	-11·33	46,561	-2,04,567	-14·67	103
1,387	22,639	5,162	+17,477	+9·83	5,892	+11,585	+6·52	104
13	392	1,454	-1,062	-99	3,570	-4,632	-4·21	105
2,664	51,217	30,703	+20,514	+1·04	69,044	-48,530	-2·45	106
97,426	5,22,015	2,20,446	+3,01,569	+3·16	3,29,618	-21,049	-2·2	107
29,051	5,64,510	2,01,383	+3,63,127	+5·79	2,11,885	+1,51,242	+2·41	108
...	...	...	...	...	16,395	-16,395	-3·23	109
-134	-254	1,187	-1,441	-1·51	3,412	-4,853	-5·09	110
5,539	1,08,071	60,849	+47,222	+3·6	5,66,567	-5,19,345	-3·97	111
...	...	...	...	...	2,276	-2,276	-3·68	112
...	...	...	...	...	13,50,365	-13,50,365	-4·47	113
2,505	70,429	21,483	+48,946	+5·47	29,722	+19,224	+2·15	114
12,466	3,15,882	1,17,203	+1,98,679	+3·18	4,470	-4,470	-4·04	115
...	...	...	...	...	(a) 2,07,326	-8,647	-1·4	116
2,465	65,172	14,149	+51,023	+3·92	43,286	+7,737	+5·9	117
2,550	50,627	14,065	+36,562	+1·82	66,688	-30,136	-1·50	118
...	...	...	...	...	10,043	-10,043	-3·33	119
2,249	51,505	83,019	+18,486	+1·49	41,417	-22,931	-1·84	120
71	2,245	3,483	-1,238	-35	11,720	-12,958	-3·68	121
2,415	49,181	16,780	+32,401	+3·34	32,347	+104	+0·1	122
2,174	24,402	2,328	+22,074	+4·96	14,810	+7,264	+1·63	123
6,541	1,31,237	13,574	+1,17,663	+9·58	40,837	+76,826	+6·26	124
...	...	...	...	...	1,612	-1,612	-5·70	125
11,000	2,10,018	85,221	+1,24,797	+38·43	10,784	+1,14,018	+35·15	126
803	6,305	8,259	-1,954	-15	33,127	-34,591	-3·48	127
1,35,017	26,64,259	12,35,042	+14,29,217	+1·69	32,99,985	-18,70,768	-2·22	
6,62,974	1,32,84,885	81,76,250	+1,01,08,635		38,91,940	+62,16,695		

(a) In the calculation of this figure a sum of Rs. 18,60,525 credited to the Capital Account of the Mutha Canal Project in 1916-19 on account of the separation of Poona Water Works has been taken in reduction of the Capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

Section C. & C. C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE.	
			During 1923-24	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 35 and 35-A)	Irrigation Land Revenue collected in the Civil Department.
			For details see Accounts No. 34			
			R	R	R	R
A—Irrigation works.	Brought forward		10,29,190	11,34,08,508	5,35,253	1,34,12,606
	GOVERNMENT OF BOMBAY—contd		51,07,259	4,01,47,712	4,41,699	68,84,763
	Brought forward		48,39,462	8,44,12,859	23,34,904	4,64,372
UN-PRODUCTIVE	Lhatodi Tank	128	...	3,52,685	6,885	1,884
	Shirsuphal Tank	129	...	2,12,190	7,867	...
	Bhadalwadi Tank	130	...	2,13,115	4,921	...
	Koregaon Tank	131	...	37,923	661	...
	Ashti Tank	132	2,751	7,62,493	26,183	...
	Rewari Canal	133	...	56,771	2,856	...
	Wangroli Tank	134	...	2,42,512	2,198	...
	Tranza Nagrama Tank	135	...	2,38,032	393	...
	Savli Tank	136	...	2,34,179	3,324	...
	Sahiat Tank	137	...	1,58,452	3,815	...
	Tuki River	138	...	15,139	...	...
	Pathni Tank	139	...	6,27,825	4,775	...
	Upper Man River Works	140	...	4,15,835	4,961	...
	Yerla River Irrigation Works	141	5,419	7,82,977	14,617	...
	Maini Tank	142	3,834	4,65,960	9,091	...
	Muchkundi Tank	143	...	1,40,217	590	...
	Madag Tank	144	...	1,61,248	1,308	...
	Asundi Tank	145	...	60,741	922	687
	Parsul Tank	146	...	2,08,007	1,442	...
	Dambal Tank	147	...	60,847	1,622	916
	Medleri Tank	148	...	78,354	1,150	...
	Hartala Tank	149	...	47,948	899	...
	Mhoswa Tank	150	...	1,25,781	1,794	...
	Kasudi Tank	151	...	40,812	611	...
	Chikhli Canal	152	...	53,803	1,889	...
	Gokak Canal Second Section	153	...	1,76,306	...	...
	Baghar Canal (a)	154	36,815	2,67,655	1,953	75,906
	Dadu Canal	155	...	28,249	273	32,422
	Nawlukhi Abandoned Project	156	...	5,112	...	...
	Suspense	157	92	223	...	...
			48,88,373	9,06,36,787	24,41,354	5,76,187
	TOTAL GOVERNMENT OF BOMBAY		99,95,632	13,07,84,499	28,83,058	74,60,950
A—Irrigation works	GOVERNMENT OF BENGAL.					
UN-PRODUCTIVE	Midnapore Canal	158	..	83,10,888	2,21,857	...
B.—Navigation, etc., works.						
PRODUCTIVE	Grand Tank Canal	159	4,45,723	66,96,029	..	...
UN-PRODUCTIVE	Calcutta and Eastern Canals	160	—80,183	94,15,248	4,70,123	...
	Madaripur Bheel Route	161	4,70,155	67,24,952	2,67,656	...
	Hijli Tidal Canal	162	...	25,50,805	86,268	...
	Purchase of Dredgers	163	6,67,308	67,10,023	...	...
	Dredging Bidyadhai	164	3,42,567	6,76,896	...	...
			14,00,345	2,60,77,424	8,24,047	...
	TOTAL—NAVIGATION, EMBANKMENT, ETC.		18,46,068	3,27,78,453	8,24,047	...
	TOTAL GOVERNMENT OF BENGAL		18,46,068	4,10,84,341	10,45,904	...
	Carried over		1,28,70,890	28,52,77,348	44,64,210	2,18,73,556

(a) The system came into operation during the year 1922-23.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—contd.

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos 36 and 36-A)	EXCLUDING INTEREST.		Simple Interest at 3 3/4 per cent on Capital Outlay to end of 1916-17 and at 5 69 per cent on subsequent Outlay to end of 1923-24 less the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent on Capital Outlay to end of year	
R	R	R	R	R	R	R	R	
6,62,974	1,32,84,886	81,76,250	+ 1,01,08,635		38,91,940	+ 62,16,695		
3,87,962	69,38,500	30,76,389	+ 38,62,111		14,14,719	+ 24,47,392		
1,35,017	26,64,259	12,35,042	+ 14,29,217		32,99,985	—18,70,768		
348	8,971	9,941	—1,570	— 45	11,727	—13,297	—8.77	128
183	7,184	2,826	+ 4,358	+ 2.05	7,056	—2,698	—1.27	129
232	4,689	2,962	+ 1,727	+ .81	7,087	—5,360	—2.05	130
26	686	1,546	— 911	—2.40	1,261	—2,172	—5.73	131
821	25,362	6,091	+ 19,271	+ 2.53	25,405	—6,134	— 80	132
107	2,749	2,666	+ 83	+ 32	1,888	—1,705	—3.00	133
80	2,118	5,265	—3,147	—1.30	8,148	—11,295	— 4.66	134
2	391	2,689	—2,298	— 97	7,915	—10,213	—4.28	135
145	3,179	4,896	—1,717	— 73	7,784	— 9,504	—1.06	136
134	3,681	4,743	—1,062	— 67	5,269	—6,331	—4.00	137
...	...	...	...	...	503	— 503	— 3.32	138
220	4,555	5,350	—795	—1.13	20,876	—21,671	—3.45	139
244	4,717	2,635	+ 2,082	+ .50	13,827	—11,745	—2.82	140
637	13,980	17,515	—3,535	— 48	21,536	—28,071	—3.83	141
338	8,753	4,268	+ 4,485	+ .96	15,476	—11,011	—2.36	142
29	561	5,838	—5,277	—3.76	4,663	— 9,940	— 7.09	143
32	1,276	2,199	— 923	— 57	5,362	— 6,235	—3.00	144
114	1,405	1,076	+ 419	+ 69	2,020	—1,601	—2.63	145
66	1,378	1,279	+ 97	+ .05	6,917	—6,820	—3.28	146
108	2,430	1,376	+ 1,054	+ 1.73	2,023	— 969	— 1.59	147
56	1,091	1,076	+ 18	+ .02	2,605	— 2,587	—3.80	148
17	882	857	+ 25	+ .05	1,594	— 1,569	—3.27	149
9	1,785	1,718	+ 67	+ .05	4,282	— 4,215	—3.27	150
2	609	953	—344	— 84	1,357	—1,701	—4.17	151
69	1,820	927	+ 893	+ 1.66	1,789	— 896	—1.66	152
...	...	...	...	...	5,863	— 5,863	— 3.32	153
4,504	73,355	36,819	+ 36,536	+ 13.65	8,870	+ 27,666	+ 10.33	154
1,912	30,783	37,490	— 6,707	— 23.74	940	— 7,647	— 27.07	155
...	...	...	...	...	170	—170	—8.32	156
...	...	...	...	...	10	10	...	157
1,45,452	28,72,089	13,99,963	+ 14,72,126	+ 1.62	35,07,211	—20,35,085	—2.24	
5,33,414	98,10,589	41,76,352	+ 53,34,237	+ 4.03	49,21,930	+ 1,12,307	+ .31	
...	2,21,857	2,00,907	+ 20,950	+ .25	2,76,395	—2,55,445	—3.07	158
...	...	...	...	...	3,67,210	—3,67,210	—5.48	159
...	4,70,123	6,43,744	—1,73,621	—1.84	3,17,717	—4,91,838	—5.22	160
...	2,67,656	45,169	+ 2,22,487	+ 3.31	2,78,466	—55,979	—8.3	161
...	86,268	23,336	+ 62,932	+ 2.47	84,820	—21,888	—8.6	162
...	...	1,704	—1,704	— 0.3	3,62,801	— 3,64,565	—5.43	163
...	...	...	...	...	28,741	—28,741	—4.25	164
...	8,24,047	7,13,953	+ 1,10,094	+ .42	10,72,545	— 9,62,451	—3.69	
...	8,24,047	7,13,953	+ 1,10,094	+ .34	14,39,755	—13,29,661	—4.06	
...	10,45,904	9,14,860	+ 1,31,044	+ .82	17,16,150	—15,85,106	—3.26	
11,96,388	2,41,41,378	85,67,462	+ 1,55,73,916		1,05,80,020	+ 50,43,896		

Section C., & C. C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1923-24.	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,28,70,890	28,52,77,348	44,64,410	2,08,73,556
A.—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES					
PRODUCTIVE	Ganges Canal	165	—17,837	3,77,09,280	55,98,315	11,79,115
	Lower Ganges Canal	166	26,261	3,90,20,274	32,63,958	7,58,335
	Agra Canal	167	4,794	1,14,59,109	8,63,886	...
	Eastern Jumna Canal	168	39,147	50,77,285	19,79,857	3,14,219
	Dun Canal	169	53,070	16,28,824	1,25,838	24,980
	Bijonoi Canal	170	...	5,16,458	65,977	14,984
	Garai Canal	171	1,498	8,47,084	65,579	...
	Rohilkhand Canal	172	2,265	28,71,992	1,89,190	59,370
	Sarda Kichha Feeder	173	34,64,851	1,13,49,089	...	...
	Sarda Oudh Canal	174	66,71,374	1,04,26,888	...	...
			1,02,45,423	12,09,06,268	1,21,66,500	23,51,008
UN-PRODUCTIVE	Betwa Canal	175	5,503	60,66,498	2,56,936	2,860
	Ken Canal	176	3,839	58,40,522	1,96,424	...
	Dhasan Canal	177	4,420	48,84,669	1,07,679	1,592
	Pahuj and Garhmanu Canals	178	—287	8,65,111	15,149	826
	Ghori Nadi Scheme	179	325	4,09,927	1,840	...
	Ghaggar Canal	180	9,090	40,05,944	38,156	...
	Majhgawan Tank	181	1,592	4,13,675	11,356	...
	Hamirpur Lakes	182	168	18,238	7,756	1,763
	Kulpehar Tank	183	3,554	1,36,085	192	...
	Sukhta Canal	184	6,037	2,23,464	1,880	...
	Barwar Lake	185	5,828	6,87,707	...	...
	Batkara Tank	186	1,675	4,33,685	...	...
	Jaiwanti Tank	187	1,17,016	3,50,258	...	...
	Raipu Tank	188	20,718	1,04,436	...	...
	Bela Nagar Lake	189	11,709	16,457	...	...
	Tanks in Banda District	190	1,419	92,450	1,273	...
	Rampur Kalyangarh Tank	191	16,714	74,489	...	...
	Aunihar Tank	192	25,671	1,16,493	...	...
	Kitham Reservoir	193	57,388	2,36,302	...	...
	Kamalpur Tank	194	492	17,000	...	...
	Ghazi-ud-din Haider Canal	195	10,172	2,52,816	...	...
	Jhansi Lakes	196	...	79,606	8,850	1,415
	Seori Lakes	197	...	1,81,572	4,050	...
	Kalyanpur Tank and Canals—Jalitpur Lakes	198	...	73,075	1,788	...
	Kotra Khamba Tank—Banda Lakes	199	...	68,040	273	...
	Khaptia Tank—Banda Lakes	200	...	1,19,555	2,015	...
	Manikpur Tank Do.	201	...	60,288	1,741	...
	Bara Muaffi Tank Do.	202	...	75,764	1,271	...
	Magarpur Tank	203	...	43,804	1,300	...
	Belan Canal	204	...	33,315	...	...
	Bundelkhand Irrigation Survey	205	...	1,58,274	...	...
			3,03,042	2,80,74,369	6,61,929	8,456
	TOTAL GOVERNMENT OF UNITED PROVINCES		1,05,48,465	14,89,80,632	1,28,18,429	23,59,459
	Carried over		2,84,19,355	49,42,57,980	1,72,32,639	3,32,33,015

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—contd.

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTERESTS.		Simple Interest at 3·3252 per cent. on Capital Outlay to end of 1916-17 and at 5·69 per cent. on subsequent Outlay to end of 1923-24 less ½ the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less Collection charge in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
11,96,388	2,41,41,378	85,67,462	+1,55,73,916		1,05,80,020	+50,43,896		
...	67,77,330	17,82,304	+49,95,026	+13·25	12,84,104	+37,10,022	+9·84	165
...	40,27,293	18,85,715	+26,41,578	+6·77	13,01,731	+13,39,847	+3·43	166
...	8,03,386	4,24,400	+4,83,986	+3·83	3,81,611	+57,375	+5·0	167
...	22,94,076	6,09,939	+16,84,137	+33·17	1,72,723	+15,11,414	+29·77	168
...	1,50,318	80,425	+69,893	+4·29	59,607	+10,286	+6·3	169
...	80,961	40,401	+40,560	+7·85	22,135	+18,425	+3·57	170
...	65,579	80,737	+34,842	+4·11	31,020	+3,822	+4·5	171
...	2,48,560	1,72,671	+75,989	+2·65	96,587	—20,598	—7·2	172
...	...	...	...	...	5,70,780	—5,70,780	—5·03	173
...	...	...	...	...	4,25,471	—4,25,471	—4·08	174
...	1,45,07,503	45,26,492	+99,81,011	+8·25	43,45,769	+56,85,242	+4·66	
...	2,61,796	2,49,765	+12,031	+1·5	2,69,877	2,57,846	—8·20	175
...	1,96,424	1,88,907	+7,517	+13	1,94,118	—1,86,601	—3·19	176
...	1,09,271	1,52,862	—43,591	—89	1,65,711	—2,09,132	—4·28	177
...	15,975	18,490	—2,515	—31	26,770	—29,285	—3·64	178
...	1,840	6,332	—4,492	—1·10	14,086	—18,578	—4·53	179
...	38,156	94,341	—56,185	—1·40	1,49,279	—2,05,404	—5·13	180
...	11,356	9,823	+1,533	+37	14,786	—13,253	—3·20	181
...	9,519	7,653	+1,866	+10·23	890	+976	+5·35	182
...	192	1,713	—1,521	—1·12	7,639	—9,100	—6·73	183
...	1,880	3,812	—1,932	—86	7,717	—9,649	—4·32	184
...	...	5,637	—5,637	—83	33,880	—39,577	—5·75	185
...	...	...	...	...	23,151	—23,151	—5·34	186
...	...	...	...	...	16,571	—16,571	—4·73	187
...	...	...	...	...	5,356	—5,356	—5·13	188
...	...	...	...	...	603	—603	—3·66	189
...	1,273	4,176	—2,903	—3·14	3,802	—6,705	—7·25	190
...	...	...	...	...	3,760	—3,760	—5·05	191
...	...	...	...	...	5,898	—5,898	—5·06	192
...	...	...	...	...	11,813	—11,813	—5·00	193
...	...	...	...	...	953	—953	—5·61	194
...	...	...	...	...	14,864	—14,864	—5·88	195
...	10,265	10,879	—614	—77	2,706	—3,320	—4·18	196
...	4,050	3,162	+888	+49	6,920	—6,032	—3·32	197
...	1,788	3,639	—1,851	—2·53	2,430	—4,281	—5·86	198
...	273	1,417	—1,144	—1·81	2,996	—3,240	—5·14	199
...	2,015	1,448	+567	+47	4,006	—3,439	—2·88	200
...	1,741	1,342	+399	+66	1,991	—1,592	—2·64	201
...	1,271	1,026	+245	+32	3,072	—2,827	—3·73	202
...	1,300	1,328	—28	—06	1,751	—1,779	—4·06	203
...	...	...	...	...	1,108	—1,108	—3·33	204
...	...	...	...	...	5,263	—5,263	—3·33	205
...	6,70,385	7,67,612	—97,227	—35	10,02,897	—11,00,124	—8·92	
...	1,51,77,888	52,94,104	+98,83,784	+6·63	53,48,666	+45,35,118	+3·04	
* 11,96,388	3,98,19,265	1,88,61,566	+2,54,57,700		1,58,78,686	+96,79,014		

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORKS.	PROVINCES AND CANALS	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1923-24.	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land revenue collected in the Civil Department.
			For details see Account No. 34			
			R	R	R	R
A.—Irrigation Works—	Brought forward	...	2,34,19,355	43,42,57,980	1,72,82,639	2,32,33,015
	GOVERNMENT OF PUNJAB—					
	PRODUCTIVE					
	Western Jumna Canal	206	—1,44,833	1,78,68,383	38,49,786	3,24,935
	Upper Bari Doab Canal	207	78,766	2,06,24,654	47,49,199	8,70,023
	Central Work Shops	208	—59,653	11,91,317	1,61,955	...
	Lower Chenab Canal	209	5,59,027	3,32,98,362	97,06,949	89,31,118
	Sirhind Canal	210	31,304	2,49,74,612	45,46,252	1,28,000
	Lower Jhelum Canal	211	2,29,857	1,82,77,171	31,20,297	18,01,489
	Sidhnai Irrigation Canal	212	4,436	12,91,990	2,41,833	5,39,498
	Indus Inundation Canal	213	—821	28,98,211	3,09,231	3,34,574
	Upper Sutlej Inundation Canal	214	—9,105	17,17,025	6,10,940	3,68,527
	Upper Chenab Canal	215	6,27,223	3,58,18,874	26,89,861	3,49,202
	Upper Jhelum Canal	216	—1,39,458	4,34,31,276	18,99,399	4,63,038
	Lower Bari Doab Canal	217	—3,34,694	2,17,21,751	35,73,716	23,27,158
	Sutlej Valley Project	218	1,37,87,050	2,11,18,592	...	...
	Muzaffargarh Inundation Canal Project	219	—6,505	9,84,561	2,80,186	3,54,245
	Chenab Inundation Canal Project	220	31,375	11,66,831	2,82,326	3,54,288
		...	1,46,53,972	24,63,74,060	3,55,81,536	1,76,46,120
	UN-PRODUCTIVE					
	Shahpur Canal Project	221	600	2,15,290	1,11,180	32,330
	Glaggar Canal	222	...	3,77,249	1,086	21,601
		...	600	5,92,539	1,12,206	53,931
	TOTAL GOVERNMENT OF PUNJAB	...	1,46,54,572	24,69,66,599	3,56,94,102	1,77,00,051
A.—Irrigation Works—	GOVERNMENT OF BURMA—					
	PRODUCTIVE					
	Mandalay Canal Project	223	40,191	56,40,600	3,99,508	72,155
	Shwabo Canal Project	224	48,030	60,69,618	3,92,716	1,87,234
	Mon Canals	225	45,923	61,72,977	1,79,449	61,078
	Ye-u Canal	226	1,44,107	55,77,199	1,96,133	3,28,736
	Man Canal	227	12,660	15,840	...	...
	Kinda Canal	228	56,247	67,119	...	...
		...	3,47,158	2,35,42,753	16,68,106	6,49,203
	UN-PRODUCTIVE					
	Panlung River Improvement Scheme	229	6,983	6,983	...	...
	Kyat Kon Tank	230	6,503	44,978	...	...
		...	13,486	51,961	...	...
B.—Navigation etc., works—	TOTAL A—IRRIGATION	...	3,60,641	2,35,94,714	16,85,106	6,49,203
	PRODUCTIVE					
	Twante Canal	231	27,368	48,87,978	4,56,682	...
	Sittang Embankment	232	49,084	2,45,494	...	...
	Irawaddy Embankments	233	...	37,00,211	1,805	8,93,605
	Thongwa Island Embankments	234	...	2,23,594	904	69,354
	Yandon Island Embankment	235	175	12,09,641	489	62,410
	Embankment Division Driedger	236	...	...	...	...
		...	76,627	1,02,65,918	4,58,880	10,25,369
	UN-PRODUCTIVE					
	Yonwe River Embankment extension	237	2,45,193	10,09,336	...	...
	Yonwe River Embankment	238	...	1,23,806	2,501	15,528
		...	2,45,193	11,33,139	2,501	15,528
A.—Irrigation Works—	TOTAL GOVERNMENT OF BURMA	...	6,82,464	3,49,93,771	21,29,137	16,90,100
	GOVERNMENT OF BIHAR AND ORISSA—					
	UN-PRODUCTIVE					
	Sone Canal Project	239	—55,920	2,59,19,243	26,70,673	...
	Orissa Canal	240	30,797	2,65,76,534	6,69,095	...
	Trebern Canal	241	5,048	78,37,784	37,393	...
	Dhaka Canal	242	5,182	5,80,985	7,531	...
	Ghoia Katora Reservoir	243	...	469	...	...
		...	—11,913	6,09,15,015	33,74,692	...
	TOTAL GOVERNMENT OF BIHAR AND ORISSA.	...	...	...	...	...
	Carried over	...	3,87,41,478	77,71,33,365	5,84,80,870	4,26,23,166

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—*contd.*

DURING 1923-24.		Working Expenses during 1923-24 for details see Accounts Nos 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 3 3/4 per cent on Capital Outlay to end of 1916-17 and at 5 6/8 per cent on subsequent Outlay to end of 1923-24 less the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent on Capital Outlay to end of year.	
R	R	R	R	R	R	R	R	
11,06,388	8,98,19,266	1,88,61,566	+2,54,57,700	...	1,58,78,686	+95,79,014		
...	40,74,721	14,53,246	+26,21,475	+14.67	6,21,567	+19,99,908	+11.19	206
...	56,19,222	14,25,017	+41,94,205	+20.78	6,90,281	+35,03,924	+16.99	207
...	1,61,955	39,277	+1,31,678	+11.06	49,704	+81,974	+6.88	208
...	1,86,98,062	26,36,092	+1,60,61,970	+48.24	11,31,709	+1,49,30,261	+44.84	209
...	46,74,252	12,36,291	+34,37,961	+13.77	8,43,587	+25,94,374	+10.39	210
...	49,21,786	9,58,733	+39,62,993	+21.68	6,65,800	+32,97,133	+18.04	211
...	7,81,331	1,02,943	+6,78,388	+52.61	42,757	+6,35,631	+49.20	212
...	6,43,805	8,27,379	—1,83,574	—6.33	96,305	—2,79,879	—9.66	213
...	9,79,473	5,91,493	+3,87,980	+22.60	57,312	+3,30,668	+19.26	214
...	35,89,063	14,26,304	+21,62,759	+5.90	12,07,665	+9,05,094	+2.53	215
...	18,62,407	13,05,981	+5,56,426	+1.28	14,58,069	—9,01,583	—2.08	216
...	59,70,374	18,81,564	+40,89,310	+18.83	7,38,943	+38,50,367	+16.42	217
...	...	...	...	...	8,09,109	—8,09,109	—8.83	218
...	6,64,831	4,63,974	+2,00,857	+20.35	35,519	+1,64,888	+16.74	219
...	6,86,614	1,75,550	+4,61,064	+39.51	39,991	+4,21,073	+36.09	220
...	5,32,27,956	1,45,14,904	+3,87,13,052	+15.71	84,88,378	+3,02,24,674	+12.27	
...	1,43,510	1,57,861	—18,351	—6.43	7,363	—21,214	—9.86	221
...	22,687	35,472	—12,785	—3.89	12,826	—25,611	—6.79	222
...	1,66,197	1,92,833	—26,636	—4.50	20,189	—46,825	—7.90	
...	5,38,94,153	1,47,07,737	+3,86,86,416	+15.66	85,08,567	+3,01,77,849	+12.22	
...	4,71,963	1,95,219	+2,76,744	+4.91	1,87,706	+89,038	+1.58	223
...	10,78,950	3,36,571	+7,42,379	+12.25	2,07,552	+5,85,827	+8.88	224
...	2,40,527	1,42,655	+97,872	+1.59	2,20,122	—1,22,250	—1.98	225
...	5,24,869	2,71,952	+2,52,917	+4.54	2,29,127	+23,790	+4.43	226
...	...	...	...	...	641	—541	—8.42	227
...	...	...	...	...	2,219	—2,219	—8.31	228
...	23,17,309	9,46,397	+13,70,912	+5.82	8,47,267	+5,23,645	+2.22	
...	...	...	...	...	185	—185	—2.65	229
...	...	...	...	...	2,388	—2,888	—5.81	230
...	...	...	...	...	2,578	—2,578	—4.95	
...	23,17,309	9,46,397	+13,70,912	+5.81	8,49,840	+5,21,072	+2.21	
...	4,55,682	9,573	+4,46,109	+9.18	(a) 1,64,634	+2,81,475	+5.76	231
...	...	...	...	...	12,572	—12,572	—5.12	232
...	8,95,410	8,69,016	+26,394	+7.71	1,23,039	—96,645	—2.61	233
...	70,258	16,177	+54,081	+24.30	7,402	+46,679	+20.97	234
...	62,849	1,71,522	—1,08,673	—8.99	67,413	—1,76,086	—14.56	235
...	...	43,687	—43,687	...	...	—43,687	...	236
...	14,84,199	11,09,975	+3,74,224	+3.65	3,75,060	—836	—0.1	
...	...	...	...	...	50,455	—50,455	—4.99	237
...	18,029	1,02,852	—84,823	—68.51	4,834	—89,657	—72.42	238
...	18,029	1,02,852	—84,823	—7.49	55,289	—1,40,112	—12.37	
...	88,19,537	21,59,224	+66,60,313	+4.74	12,80,189	+3,80,124	+1.09	
...	26,70,678	9,59,988	+17,10,685	+6.60	8,62,697	+8,47,938	+3.27	239
...	6,59,095	4,63,008	+1,96,087	+6.6	8,85,566	—7,09,479	—2.67	240
...	37,398	1,94,731	—1,57,333	—2.01	2,71,498	—4,28,836	—5.47	241
...	7,531	14,983	—7,452	—1.28	19,428	—26,880	—4.63	242
...	...	...	...	...	27	—27	—5.76	243
...	83,74,692	16,52,710	+67,21,982	+2.88	20,39,216	—8,17,234	—5.2	
11,06,388	9,99,07,643	3,23,31,237	+6,75,26,411		2,77,06,658	+3,98,19,753		

(a) In the calculation of this figure a sum of Rs 17,94,319 credited to the Capital Account of the Twente Canal Project during 1917-18 and 1918-19 on account of the sale-proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

Section C. & C. C.—Irrigation, etc.

No. 38—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE.	
			During 1923-24.	To end of 1923-24.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land revenue collected in the civil Department.
			For details see Account No. 34.			
			Rs	R	R	Rs
A—Irrigation works.	Brought forward		3,87,41,478	77,71,33,365	5,34,80,870	4,28,28,166
PRODUCTIVE	GOVERNMENT OF CENTRAL PROVINCES.					
	Wainganga Canal (a)	244	80,926	47,55,794	1,59,949	...
	Mahanadi Canal (b)	245	6,68,532	1,83,71,855	8,55,915	...
	Suspense	246	14,425	98,280	...	...
			7,58,883	1,82,25,400	5,15,864	...
UNPRODUCTIVE.	Pariat Tank	247	1,99,345	13,82,584	271	...
	Naleshwar Tank	248	7,587	6,21,695	4,393	...
	Kharaung Do.	249	7,43,775	18,06,168	...	...
	Kumbhari Do.	250	22,130	5,53,025	2,297	...
	Kueralala Do.	251	53,917	2,34,647	...	...
	Chorkhamara Tank	252	10,668	8,89,129	19,506	274
	Ghorajheri Do.	253	2,356	10,76,947	16,252	...
	Kattanjeri Do.	254	...	1,89,508	3,305	...
	Jamunia Do.	255	16,007	5,12,833	11,797	...
	Tandula Canal Project	256	32,204	1,00,43,093	2,85,969	2,403
	Bodulkassa Tank	257	11,651	6,06,398	17,641	373
	Ramtek Reservoir	258	581	27,42,604	33,023	42
	Boharibund Tank	259	33,293	5,33,903	420	...
	Simrar Nala	260	1,199	1,75,139	...	...
	Sarkhipondi Tank	261	6,805	1,55,043	...	...
	Jagwa Do.	262	53,797	2,55,566	...	...
	Amari Do.	263	73,413	2,33,206	...	...
	Boorina Nalla Scheme	264	—21,537	6,50,226	1,388	...
	Mala Tank	265	61,910	5,11,847	2,629	...
	Chandi Nala	266	1,26,651	*2,84,461	...	...
	Asola Mendha Tank	267	4,126	17,08,043	34,913	...
	Manegarh Do.	268	...	472	...	...
	Khapri-Aranda Tank	269	...	3,34,456	17,644	1,663
	Chandpur Tank	270	...	6,43,255	20,353	80
	Marowda Tank	271	...	3,76,035	7,716	899
	Pindrawan Tank	272	...	2,21,100	9,758	140
	Khairbunda Tank	273	2,527	7,33,142	12,881	445
	Bumal Tank	274	...	2,96,710	4,719	...
	Barera Kalan Tank with Mohari Feeder	275	...	2,16,288	5,882	910
	Niwar Tar-Ametha Reservoir Tank	276	...	3,52,986	2,095	...
	Bori Tank	277	1,01,483	1,01,494	...	...
	Maniari	278	19,309	31,255	...	...
	Suspense	279	—19,601	—45,525	...	...
			15,53,096	2,84,61,563	5,14,333	7,223
	TOTAL GOVERNMENT OF CENTRAL PROVINCES		23,11,979	4,66,86,962	10,30,247	7,223
	TOTAL PROVINCIAL GOVERNMENTS		4,10,53,457	82,88,20,327	5,95,11,117	4,26,30,333
	TOTAL CENTRAL GOVERNMENT		1,38,690	3,42,58,927	17,89,907	1,91,044
	GRAND TOTAL		4,11,92,147	85,80,79,254	6,13,01,024	4,28,21,432

(a) The construction estimate of the project closed on 31st March 1923.

(b) The construction estimate of the project was open on 1st April 1923.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1924—contd.

DURING 1923-24.		Working Expenses during 1923-24 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Simple Interest at 8.3252 per cent. on Capital Outlay to end of 1916-17 and at 5.69 per cent. on subsequent Outlay to end of 1923-24 less the Outlay of the year.	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
11,96,888	9,99,07,648	8,28,81,237	+6,75,28,411	...	2,77,06,658	+3,98,19,753	...	
...	1,59,949	1,04,175	+55,174	+1.16	1,85,996	-1,30,822	-2.75	244
...	3,55,915	3,42,480	+13,435	+1.10	5,95,454	-5,82,019	-4.36	245
...	...	...	...	...	5,180	-5,180	...	246
...	5,15,864	4,47,255	+68,609	+1.38	7,86,630	-7,18,021	-3.94	
...	271	...	+271	+0.2	72,772	-72,501	-5.24	247
...	4,393	12,550	-8,157	-1.31	22,890	-31,047	-4.99	248
...	...	...	...	...	81,408	-81,468	-4.51	249
...	2,297	1,769	+528	+1.10	30,887	-30,309	-5.48	250
...	...	...	...	...	11,817	-11,817	-5.04	251
...	19,280	18,700	+5,580	+1.62	40,015	-34,485	-8.87	252
...	16,282	28,178	-11,896	-1.10	40,421	-52,317	-4.86	253
...	3,306	4,525	-1,219	-64	6,603	-7,822	-4.13	254
...	11,797	7,125	+4,672	+1.91	17,664	-12,992	-2.58	255
...	2,88,372	3,06,584	-18,212	-1.8	4,14,861	-4,38,073	-4.81	256
...	18,014	15,704	+2,310	+1.38	25,180	-22,870	-3.77	257
...	33,065	34,321	-1,256	-0.5	91,015	-92,271	-3.36	258
...	420	...	+420	+0.8	29,215	-28,795	-5.89	259
...	...	...	...	...	10,159	-10,159	-6.67	260
...	...	...	...	...	8,643	-8,643	-5.57	261
...	...	...	...	...	11,874	-11,874	-5.04	262
...	...	...	...	...	14,026	-14,026	-4.95	263
...	1,388	5,202	-3,814	-59	31,733	-35,547	-5.47	264
...	2,629	2,676	-47	-0.1	27,363	-27,410	-5.36	265
...	...	...	...	...	12,583	-12,583	-4.42	266
...	34,913	39,450	-4,537	-2.7	57,741	-62,278	-3.65	267
...	...	...	...	...	27	-27	-5.72	268
...	12,307	11,065	+8,252	+2.47	11,121	-2,869	-86	269
...	20,433	18,807	+1,626	+1.25	21,380	-19,754	-3.07	270
...	8,608	6,426	+2,182	+1.58	12,504	-10,322	-2.74	271
...	9,898	6,212	+3,686	+1.67	8,605	-4,920	-2.23	272
...	13,326	27,388	-14,062	-1.92	24,362	-38,424	-5.24	273
...	4,719	9,166	-4,447	-1.50	9,866	-14,313	-4.82	274
...	6,792	4,081	+2,711	+1.25	7,555	-4,874	-2.25	275
...	2,095	7,656	-5,561	-1.58	12,141	-17,703	-5.01	276
...	...	...	...	...	2,888	-2,888	-2.86	277
...	...	...	...	...	1,229	-1,229	-3.93	278
...	...	...	...	...	-2,037	+2,037	...	279
...	5,21,605	5,62,575	-40,970	-1.4	11,68,552	-12,09,522	-4.25	
...	10,37,469	10,09,830	+27,639	+0.6	19,55,182	-19,27,543	-4.13	
11,96,388	10,09,45,117	8,33,91,007	+6,75,54,050	+8.20	2,96,61,840	+3,78,92,210	+4.60	
...	19,80,951	9,60,854	+10,20,097	+2.98	11,92,750	-1,72,653	-50	
11,96,388	10,29,26,068	8,43,51,921	+6,85,74,147	+7.99	2,08,54,590	+3,77,19,557	+4.40	

Section C. and C. C.—Irrigation, etc.

No. 34—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

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CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works	Establishment.	Tools and Plant	Suspense	Deduct—Receipts and Recoveries on Capital Account.	Net Total	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
CENTRAL	CENTRAL GOVERNMENT.		R	R	R	R	R	R	R	R	R	R	R
A.—Irrigation Works	BALUCHISTAN.												
Unproductive . . .	Shebo Canal	..	...	...	...	177	—177	6,89,268	1,01,827	22,940	...	548	8,12,987
	Khushdil Khan Reservoir	7,336	2,651	...	—354	...	9,633	14,24,083	1,98,277	35,819	14,079	537	16,71,723
	Nari Weir Canal	24,432	7,055	6	—11,900	...	19,593	4,49,255	1,28,694	9,559	12,132	425	5,99,215
	TOTAL OUTLAY ON CONSTRUCTION.	31,768	9,706	6	—12,354	177	29,049	25,62,611	4,28,298	68,318	26,211	1,510	30,83,928
	<i>Deduct—Outlay financed from Ordinary Revenues</i>	...	..	...	...	..	29,049	.	...	..	.	..	30,83,928
	NET OUTLAY NOT CHARGED TO REVENUE						...						...
	NORTH-WEST FRONTIER PROVINCE.												
Productive . . .	Lower Swat River Canal	...	...	...	11,087	...	11,087	31,75,464	7,88,637	1,13,406	86,312	9,526	41,54,358
	Kabul River Canal	1,395	615	7	...	...	2,017	10,85,487	1,41,766	16,729	...	...	12,43,982
		1,395	615	7	11,087	...	13,104	42,60,951	9,50,403	1,30,195	86,312	9,526	53,95,335
Unproductive . . .	Upper Swat River Canal	74,554	32,878	362	—6,901	4,356	96,537	1,69,78,592	36,60,294	7,33,944	1,78,984	83,530	2,14,68,284
	Paharpur Canal	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	...	9,05,444
	Suspense	...	...	...	...	...	...	...	...	...	—68	...	—68
		74,554	32,878	362	—6,901	4,356	96,537	1,77,62,382	37,69,619	7,46,273	1,78,916	83,530	2,23,73,660
	TOTAL OUTLAY ON CONSTRUCTION	75,949	83,493	369	4,186	4,356	1,09,641	2,20,23,333	47,00,022	8,76,468	2,65,228	93,056	2,77,71,995
	<i>Deduct—Outlay financed from Ordinary Revenues</i>						96,537						51,99,426
	NET OUTLAY NOT CHARGED TO REVENUE						13,104						2,26,62,569

FINANCE AND REVENUE ACCOUNTS OF THE

A.—Irrigation Works.

RAJPUTANA.

Unproductive

Tanks in Ajmer Sub-Collectorate

Tanks in Beawar „

Tanks in Tadgarh „

TOTAL OUTLAY ON CONSTRUCTION .

Deduct—Outlay financed from Ordinary Revenue .

NET OUTLAY (NOT CHARGED TO REVENUE) .

TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT.

Deduct—Outlay financed from Ordinary Revenues

NET OUTLAY NOT CHARGED TO REVENUE .

Carried over
(to Page 169)

...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	990	17,92,500
...	...	...	...	...	...	3,80,059	2,44,778	15,034	...	396	11,39,475
...	...	...	...	...	...	3,74,559	79,946	3,319	13,111	...	4,71,229
...	...	...	..	...	...	27,22,077	6,33,524	35,678	13,111	1,386	34,08,604
...	...	...	...	...	...	...	...	...	...	...	34,08,604
...	...	...	...	...	...	...	...	...	...	...	...
1,07,717	43,199	375	—8,068	4,533	1,38,690	2,78,08,021	57,61,844	9,80,464	3,04,550	95,952	3,43,58,337
...	...	...	...	...	1,25,586	...	...	...	...	...	1,15,96,353
...	...	...	...	...	13,104	...	...	...	...	...	2,26,62,569
...	...	...	...	...	13,104	...	...	...	...	...	2,26,62,569

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

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Class of works.	Provinces and Canals.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
A.—Irrigation Works.	PROVINCIAL GOVERNMENTS.												
	GOVERNMENT OF MADRAS. (Reserved).												
Productive	Ganjam Minor River System	2,472	1,408	57	...	...	3,937	2,20,603	47,234	294	...	...	2,63,131
	Godavari Delta System	1,27,754	58,083	1,395	...	...	1,87,182	1,06,64,648	26,96,698	9,37,645	...	1,554	1,42,97,437
	Kistna Delta System	37,133	16,306	347	...	360	53,425	1,22,80,064	23,09,619	7,01,357	...	18,900	1,57,72,140
	Divi Pumping Project	2,99,503	1,31,526	2,799	...	...	4,33,828	14,12,777	3,67,627	6,76,611	...	490	24,56,525
	Penner River Canals System	769	338	7	...	...	1,114	46,26,452	9,61,042	1,44,282	...	2,858	57,28,918
	Poincy Anicut System	343	128	5	...	...	476	2,33,974	60,465	264	...	...	2,94,703
	Cheyeru Anicut System	12,535	4,668	157	...	...	17,360	3,91,246	96,273	310	...	50	4,87,779
	Tirukkoyilur Anicut System	...	...	...	...	...	...	3,08,505	67,643	24	...	...	3,76,172
	Shatistope Anicut System	...	...	...	...	...	...	8,10,490	1,04,760	115	...	...	9,15,365
	Lower Coleroon Anicut System	...	...	...	...	...	...	15,48,415	3,09,063	14,079	...	...	18,71,557
	Toludur Project	1,06,423	39,633	1,336	...	642	1,46,750	15,79,892	4,61,338	3,05,729	...	7,521	23,39,438
	Cauvery Delta System	95,142	35,689	421	...	...	1,31,252	37,63,431	8,45,271	99,296	...	1,985	47,06,013
	Periyar System	33,605	12,605	148	...	...	46,358	79,49,640	16,64,941	7,67,036	...	17,936	1,03,63,681
	Srivaikuntam Anicut System	702	263	3	...	...	968	13,23,641	3,33,345	10,792	...	369	16,67,409
	Palar Anicut System	...	...	...	...	105	—105	18,43,098	4,67,188	29,930	...	672	23,39,544
	Chembrabaukam Tank	...	...	...	...	...	...	5,14,255	1,28,958	8,249	...	114	6,51,418
	Mehamattu Anicut System	...	...	...	...	...	...	59,374	13,990	8	...	...	73,372
	Arkenkota Channel	...	...	...	...	...	...	1,14,505	26,264	...	...	...	1,40,769
	Thadapalle Channel	...	...	...	...	...	...	1,35,220	29,595	...	...	...	1,64,755
	Kalingaroyan Channel	...	...	...	...	...	...	1,43,789	32,191	...	...	...	1,75,980
	Valluru Anicut System	...	...	...	...	...	...	60,602	13,679	25	...	...	74,306

FINANCE AND REVENUE ACCOUNTS OF THE

	Vridhachalam Anicut System	...	...	...	...	...	68,616	15,576	...	...	...	84,191	
	Nandiyar Channel System	...	...	...	...	...	51,478	11,755	...	...	...	63,231	
	Maradar Anicut System	...	...	...	...	...	41,500	9,041	...	...	...	50,541	
		7,16,380	3,00,597	6,875	...	1,107	10,22,545	5,01,46,273	1,15,73,495	36,96,046	...	52,449	6,53,38,365
Unproductive	Nagavalli River System	2,473	1,409	57	...	...	3,939	13,21,149	2,70,000	93,276	...	3,396	16,81,089
	Kurnool Cuddapah Canal	1,937	555	16	...	12,306	—9,798	2,31,69,650	3,79,409	3,051	...	2,44,283	2,33,07,827
	Rushikulva Project	5,514	3,141	126	...	...	8,781	38,47,774	8,21,135	1,28,189	...	65,833	47,31,245
	Mopad Project	...	...	...	...	...	...	16,56,575	3,20,331	2,34,213	...	27,894	21,93,275
	Venkatapuram Tank Project	...	...	...	...	...	...	3,03,994	64,539	4,236	...	519	3,72,250
	Bhavanasi Tank Project	...	...	...	...	...	...	1,82,434	41,653	25,660	...	297	2,49,450
	Siddapur Tank Project	...	...	...	...	...	...	5,22,751	96,255	1,72,474	...	442	7,01,828
	Kanniampaliam Anicut	—1,110	—413	—14	...	...	—1,537	97,659	27,143	487	...	...	1,35,299
	Madras Water-supply and Irrigation System	1,605	460	13	...	...	2,078	13,53,367	2,22,722	6,837	...	1,302	15,81,614
	Panjampatti Reservoir	621	233	3	...	16	841	2,28,720	48,397	56,382	...	703	3,27,696
	Barur Tank	...	...	...	...	...	...	3,35,765	76,701	6,931	...	23	4,19,376
	Muniyuru System	1,616	710	15	...	...	2,341	4,64,795	1,04,516	3,728	...	1,732	5,71,307
	Peddinarudu Tank of Chinnaraopalem	...	...	...	...	...	...	52,319	9,779	...	...	...	62,098
	Jangameswarapuram Tank Project	...	...	...	...	...	...	52,564	8,689	...	...	...	61,253
	Atmakuru Tank	...	...	...	...	...	...	91,202	18,749	...	...	...	1,09,951
	Dondapad Tank	...	...	...	...	...	...	1,05,843	18,945	...	...	7	1,24,786
	Hajipuram Tank	...	...	...	...	...	...	2,30,686	48,308	...	...	220	2,78,774
	Ponnalur Tank	...	...	...	...	...	...	1,59,893	31,076	34	...	...	1,90,997
	Anamasamudram-Beraperu Tank	...	...	...	...	...	...	58,421	13,266	...	...	...	71,687
	Yerar Tank	...	...	...	...	...	...	50,219	11,522	...	...	...	61,741
	Vamula Tank	...	...	...	...	...	...	50,961	11,225	...	...	...	62,186
	Sagileru System	...	...	...	...	...	...	3,54,321	80,339	12,449	...	1	4,47,108
	Talapula Yanka Tank	...	...	...	...	...	...	54,348	11,204	731	...	...	66,233
	Cumbum Tank	...	...	...	...	...	...	68,701	15,234	...	...	...	83,985
	Markapur Tank Project	...	...	...	...	...	...	95,492	21,165	...	...	...	1,16,657
	Yellanur Tank Project	...	...	...	...	...	...	1,21,392	41,156	7,087	...	343	2,39,192
	Kocheruvu Tank Project	...	...	...	...	...	...	1,01,431	22,158	1,046	...	60	1,24,605
Nagavaram Anicut and Supply Channel	...	...	...	...	...	...	88,757	18,538	...	...	...	1,07,295	
Pelandorai Anicut System	...	...	...	...	...	...	5,20,637	1,17,367	6,064	...	798	6,43,270	
		12,656	6,095	216	...	12,322	6,645	3,58,21,745	29,66,615	7,62,785	...	3,47,872	3,92,03,273
I.—Navigation, etc., works.													
	Unproductive												
	Buckingham Canal	...	...	...	...	...	...	68,00,404	16,09,073	1,80,959	...	24,365	85,66,071
	Ganjam Gopalpur Canal	...	...	...	...	...	...	1,02,675	37,799	2,733	...	107	1,43,100
	Vedaranniyam Canal	...	...	...	...	...	...	1,07,585	24,814	...	...	...	1,32,699
		...	...	...	...	...	...	70,10,964	16,71,686	1,83,692	...	24,472	83,41,870
	TOTAL OUTLAY ON CONSTRUCTION	7,29,036	3,06,692	6,891	...	13,429	10,29,190	9,39,78,982	1,62,11,796	46,42,523	...	4,24,793	11,34,08,508
	Deduct—Outlay financed from Ordinary Revenues.						—2,136						3,10,64,803
	Deduct—Outlay financed from Famine Insurance grant.						8,781						14,495
	NET OUTLAY NOT CHARGED TO REVENUE						10,22,545						8,23,29,210
	Carried over						10,22,545						8,23,29,210

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

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CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment	Tools and Plant	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total	Works.	Establishment	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward						10,22,545						8,23,29,210
A.—Irrigation works.	GOVERNMENT OF BOMBAY—(Reserved).												
Productive	Desert Canal	1,056	238	1	...	..	1,295	21,46,288	4,86,210	25,455	...	37	26,57,916
	Unharwah	...	..	...	..	..	...	6,33,554	1,34,903	2,397	...	...	7,70,854
	Begari Canal	7,743	1,750	10	..	..	9,503	20,32,150	3,59,009	5,236	...	19	22,96,376
	Eastern Nara Works	2,86,145	80,550	1,844	...	...	3,68,839	64,83,129	16,47,352	86,899	...	176	82,17,204
	Jamrao Canal	1,71,312	42,296	544	...	...	2,14,152	76,66,157	16,50,354	1,91,052	4,606	981	95,11,168
	Ghar Canals	9,127	2,062	12	...	...	11,201	5,26,909	1,12,454	4,207	...	...	6,43,570
	Alibhar Kacheri Canal	..	...	...	...	..	...	79,126	23,668	636	...	...	1,03,430
	Fuleli Canal	2,38,878	84,564	3,102	...	...	3,26,544	22,78,941	5,80,589	17,787	...	504	23,76,813
	Marak Great Canal	10,033	3,552	130	...	...	13,715	3,46,335	91,514	3,618	...	80	4,41,387
	Sarfraswah Canal	...	...	...	..	...	...	1,03,429	15,100	30	...	...	1,18,559
	Hasanaliwah Canal	1,221	432	16	...	...	1,669	2,36,563	49,718	5,317	...	...	2,91,598
	Sukkur Canal	2,572	581	3	...	...	3,156	11,86,861	3,20,331	14,429	...	140	14,21,461
	Garkino Canal	62,983	14,232	79	...	...	77,294	82,016	17,692	472	...	...	1,00,180
	Mavinkop Tank	...	...	...	...	...	...	23,743	6,230	350	...	138	30,185
	Pinyari Canal	2,28,181	51,560	236	...	...	2,80,027	7,17,696	1,63,476	2,338	...	...	8,83,510
	Kolri Canal	3,406	770	4	...	...	4,180	64,776	10,508	114	...	...	75,398
	Gadekeri Tank	...	...	...	...	...	...	13,100	3,123	140	...	...	16,361

FINANCE AND REVENUE ACCOUNTS OF THE

Unproductive.

Nawakhi Canal	—5	—2	...	...	...	...	—7	1,01,974	78,819	840	...	...	1,31,085
Indus Canal Right Bank	...	...	...	...	...	...	...	73,467	13,087	378	...	...	88,887
" " Left	...	...	...	...	...	...	...	2,09,896	42,557	525	...	...	2,52,975
Sind Canals	3,806	860	5	...	...	...	4,671	7,47,989	73,815	1,049	A.	...	8,22,838
Rajib Chiti and Garanj Canals	5,701	1,298	7	...	...	...	6,996	2,43,925	28,395	—64	...	...	2,72,854
Canals in Rohri	1,593	332	14	...	...	...	1,939	1,50,991	21,545	240	...	...	1,81,776
Shahda Channel	1,473	344	65	...	...	...	1,882	31,008	32,505	400	...	...	63,813
Lloyd Barriage and Canals Construction Scheme	23,69,147	8,78,456	4,01,123	1,37,245	5,768	37,80,203	32,67,276	14,97,201	5,40,123	1,37,245	6,037	58,84,808	
Western Nara and Pritchard Canal	...	...	...	...	...	...	16,47,208	3,71,150	12,614	...	...	20,30,979	
Phitta Canal	...	...	...	...	...	...	21,582	4,041	—53	...	...	25,570	
Marviwah	...	...	...	...	...	...	7,837	1,332	38	...	...	9,507	
Gharo Mahmudo	...	...	...	...	...	...	79,028	26,735	277	...	...	1,06,040	
Kari Shumali	...	...	...	...	...	...	10,823	4,302	66	...	...	15,191	
Nasirwah	...	...	...	...	...	...	34,842	10,840	—42	...	...	45,640	
Indus Canals (other Canals Fuleli District)	...	...	...	...	...	...	86,169	24,180	797	...	...	1,11,144	
Dambbro Canal	...	...	...	...	...	...	40,671	9,313	530	...	...	50,514	
	34,04,372	11,64,165	4,07,245	1,37,245	5,768	51,07,259	3,13,84,455	77,02,343	9,27,190	1,41,851	8,132	4,01,47,712	
Dad Canal	335	119	5	...	...	459	21,88,053	3,78,504	19,514	...	34	25,86,087	
Nasrat Canal	1,257	445	16	...	...	1,718	15,43,216	2,53,613	6,894	...	158	18,08,565	
Mahiwah Canal	3,904	882	5	...	...	4,791	11,38,825	2,46,031	9,649	...	6	13,44,499	
Suttah Canal	2,996	677	4	...	...	3,677	1,43,129	32,496	2,080	...	...	1,77,705	
Futelo Tank	...	...	...	...	...	...	88,822	17,325	1,209	...	...	1,07,353	
Chankapur Tank	4,793	1,316	135	...	...	6,244	15,85,692	3,35,996	61,139	...	2,132	19,31,695	
Gouavari Canal	8,000	2,197	225	...	...	10,422	81,96,901	13,34,083	2,27,199	...	2,026	97,55,157	
Nira Canal including Shetphal Tank	15,435	4,251	435	...	13	20,158	49,31,061	12,08,892	1,36,185	...	8,398	62,67,740	
Budhihal Tank	442	121	12	...	319	256	4,00,780	90,187	5,097	...	3,716	4,92,348	
Dharma Canal	...	...	...	...	...	...	77,708	16,588	1,153	...	...	95,509	
Pravara River Canal	6,05,825	1,66,314	17,325	7	12,971	7,76,500	1,03,62,429	24,31,792	2,99,452	11	28,683	1,30,65,071	
Victoria Tank	15	4	...	...	148	—129	52,933	11,172	726	...	2,217	63,614	
Nira Right Bank Canal	30,12,025	8,26,878	90,792	74,419	26,519	39,77,595	2,35,71,414	50,52,953	9,75,312	6,48,347	63,599	3,01,84,427	
Krishna Canal	771	180	34	...	...	985	7,35,907	1,55,483	2,602	...	...	8,93,962	
Gokak Canal—Extension Project	23,784	11,031	854	...	...	35,669	65,944	27,462	2,785	...	...	96,391	
Mutha Canal including Matoba Tank	...	...	...	...	...	...	50,96,724	10,42,934	1,18,446	—1,136	12,328	62,44,840	
Mhaswad Tank	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	1,473	20,05,553	
Maladevi Tank	...	...	...	...	...	...	2,42,869	60,546	1,473	...	2,847	3,02,041	
Hathmati and Kharicut Canals	...	...	...	...	...	...	10,07,178	2,24,687	13,352	...	1,469	12,43,648	
Pravara River Works—Lakh Canal	...	...	...	...	...	...	2,64,529	68,841	19,477	...	201	3,52,446	
Kadwa River Works	954	263	27	...	...	1,243	7,61,479	1,89,063	22,582	...	140	9,78,984	
Lower Panjhra River Works	...	...	...	...	...	...	3,67,303	74,888	5,228	...	37	4,45,382	
Ekrak Tank	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	1,194	12,28,117	
Pravara—Left Bank Canal	...	...	...	...	...	...	2,34,164	85,769	4,528	...	144	3,24,317	
Jamda Canal	...	...	...	...	...	...	7,88,635	1,92,310	13,212	...	21	9,94,136	
Seharwah	—103	—23	...	...	...	—126	24,023	3,869	377	...	...	28,269	
	36,80,483	10,14,654	1,09,869	74,426	39,970	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	1,30,623	8,31,10,609	
	36,80,483	10,14,654	1,09,869	74,426	39,970	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	1,30,623	8,31,10,609	
Carried over						10,22,545						8,23,29,310	

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

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CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
Irrigation Works—	Brought forward	..	...	...	..	...	10,22,545	..	...	..	...	...	8,23,29,210
	GOVERNMENT OF BOMBAY—contd.												
Unproductive	Brought forward	36,80,483	10,14,654	1,09,869	74,426	39,970	48,39,462	6,64,79,245	1,40,94,744	20,20,221	6,47,222	1,30,823	8,31,10,809
	Baghar Canal	30,000	6,778	37	...	...	36,815	2,24,567	42,746	372	...	...	2,67,685
	Bhatodi Tank	...	...	...	...	...	...	2,73,838	70,183	9,354	...	690	3,62,685
	Shireuphal Tank	...	...	...	...	...	...	1,71,148	38,190	2,861	...	...	2,12,199
	Bhadalwadi Tank	...	...	...	...	...	...	1,57,001	53,493	2,621	...	...	2,13,115
	Koregaon Tank	...	...	...	...	...	...	30,044	7,661	218	...	...	37,923
	Ashti Tank	2,153	503	95	...	...	2,751	6,13,578	1,46,014	8,293	...	5,392	7,62,493
	Bewari Canal	...	...	...	...	...	...	47,037	9,693	21	...	...	66,771
	Wangroli Tank	...	...	...	...	...	...	2,13,031	28,361	1,563	...	743	2,42,813
	Transa Nagrama Tank	...	...	...	...	...	...	2,22,942	14,168	924	...	2	2,38,032
	Savli Tank	...	...	...	...	...	...	2,02,183	30,269	1,974	...	247	2,34,179
	Gokak Canal, 1st section and storage works	...	...	...	...	...	...	11,00,148	1,81,105	21,236	...	740	13,01,760
	Sahlat Tank	...	...	...	...	...	...	1,34,805	22,199	1,443	...	...	1,58,452
	Saki River	...	...	...	...	...	...	12,212	2,749	178	...	...	15,139
	Pathri Tank	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	1,796	6,27,825
	Upper Man River Works	...	...	...	...	...	...	3,14,286	95,008	6,782	...	241	4,15,835
	Yerla River Irrigation Works	4,240	991	188	...	...	5,419	6,00,414	1,26,447	8,479	...	2,365	7,31,975
	Maini Tank	3,000	702	132	...	...	3,834	3,46,054	1,16,803	3,643	...	540	4,65,980
	Muchkundi Tank	...	...	...	...	...	...	1,11,830	26,360	2,294	...	267	1,40,217
	Madaq Tank	...	...	...	...	...	...	1,26,596	31,841	2,325	...	14	1,61,248

FINANCE AND REVENUE ACCOUNTS OF THE

Section C. and C. D.—Irrigation, etc.

Asundi Tank	...	...	...	...	...	...	48,805	10,881	1,055	...	...	...
Parul Tank	...	...	...	...	...	...	1,62,423	42,832	2,823	...	71	2,08,007
Dambal Tank	...	...	...	...	...	...	49,262	10,769	878	...	62	60,847
Medleri Tank	...	...	...	...	...	...	61,841	15,324	1,155	...	6	78,354
Hartala Tank	...	...	...	...	...	...	32,437	11,836	2,579	...	4	47,948
Mbewa Tank	...	...	...	...	...	...	1,01,259	26,399	1,129	...	6	1,28,781
Kasurdi Tank	...	...	...	...	...	...	31,432	8,500	880	...	...	40,812
Chikhli Canal	...	...	...	...	...	...	39,983	13,610	210	...	...	53,803
Gokak Canal, 2nd Section	...	...	...	...	...	...	92,036	70,024	14,246	...	...	1,76,306
Dadu Canal	...	...	...	...	92	...	23,324	4,764	161	...	...	28,349
Suspense	...	...	...	...	...	92	...	...	...	223	...	323
Nawalakhi Abandoned Project	...	...	...	...	...	...	4,876	236	...	...	...	5,112
	37,19,876	10,23,628	1,10,321	74,518	39,970	48,88,373	7,25,51,480	1,54,53,745	21,28,126	6,47,445	1,44,009	9,06,36,787
TOTAL OUTLAY ON CONSTRUCTION	71,24,243	21,87,793	5,17,566	2,11,763	45,738	99,95,632	10,39,35,935	2,31,56,093	30,55,316	7,89,296	1,52,141	18,07,84,499
Deduct—Outlay financed from Famine Insurance Grants.						30,00,000						70,84,000
Do. Outlay financed from Ordinary Revenues						69,95,632						7,22,73,128
NET OUTLAY NOT CHARGED TO REVENUE												6,14,27,371
A.—Irrigation Works												
GOVERNMENT OF BENGAL—(Reserved).												
Unproductive Midnapur Canal	...	...	...	...	...	...	54,95,488	19,33,693	9,18,838	...	37,131	83,10,888
B.—Navigation, etc.												
Works.												
Productive Grand Trunk Canal	4,52,542	84,495	66	14,366	1,05,746	4,45,723	64,67,987	4,04,137	27,000	19,985	2,23,140	68,96,029
Unproductive												
Calcutta and Eastern Canals	24,987	1,399	189	— 21,603	85,155	— 80,183	71,40,828	9,19,833	15,66,964	1,227	2,13,604	94,15,248
Madaripur Bheel Route	4,42,107	24,704	3,344	...	...	4,70,155	58,97,221	7,25,916	1,02,715	...	...	67,24,952
Hijili Tidal Canal	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	1,013	25,50,805
Purchase of Dredgers	50,05,165	2,79,673	37,861	— 45,11,133	1,43,760	6,67,806	63,85,430	4,02,924	70,229	...	1,48,560	67,10,023
Dredging Bidyadhari River	3,22,131	17,999	2,437	...	...	3,42,567	6,22,149	44,777	9,470	...	...	6,76,396
	57,94,300	3,23,775	43,831	— 45,32,736	2,29,915	14,00,345	2,18,71,731	26,75,961	18,91,682	1,227	3,63,177	2,60,77,424
TOTAL—NAVIGATION	62,46,932	4,08,270	43,897	— 45,18,370	3,34,661	18,46,068	2,83,39,718	30,80,098	19,18,742	21,212	5,86,317	3,27,73,453
TOTAL OUTLAY ON CONSTRUCTION	62,46,932	4,03,270	43,897	— 45,18,370	3,34,661	18,46,068	2,83,35,206	60,13,791	28,37,580	21,212	6,23,448	4,10,84,341
Deduct—Outlay financed from Ordinary Revenues.						18,46,068						2,19,97,703
Add—Repayments of Capital expenditure charged to Ordinary Revenues.						...						29,23,778
NET OUTLAY NOT CHARGED TO REVENUE						...						2,70,10,416
Carried over						80,18,177						15,87,66,997

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment	Tools and plant.	Suspense	Deduct—Receipts and Recoveries on Capital Account.	Total	Works	Establishment	Tools and plant	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	...	...	...	...	..	80,18,177	..	...	...	...	...	15,57,66,997
A.—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES—(Reserved).												
Productive	Ganges Canal	29,280	12,823	1,035	—39,074	21,901	—17,887	3,11,06,440	54,69,652	11,50,305	3,03,051	3,20,168	3,77,09,289
	Lower Ganges Canal	11,469	6,372	234	11,247	3,061	26,261	3,08,71,110	62,95,604	19,98,387	3,55,558	5,00,385	3,90,27,274
	Agra Canal	4,186	2,107	102	—1,416	185	4,794	90,77,350	20,04,053	3,72,230	60,423	54,947	1,14,59,109
	Eastern Jumna Canal	21,895	11,017	534	5,897	196	39,147	41,23,688	5,52,386	65,307	66,241	30,337	50,77,285
	Dun Canal	34,440	17,328	840	462	...	53,070	13,43,073	2,61,829	14,629	11,978	2,685	16,28,824
	Bijnor Canal	...	...	...	...	...	...	4,03,415	1,04,488	9,316	...	761	5,16,468
	Garai Canal	950	528	20	...	...	1,498	6,73,591	1,22,753	50,975	...	255	8,47,034
	Rohilkhand Canal	...	...	...	2,265	...	2,265	22,20,320	5,94,330	46,340	27,063	16,061	28,71,992
	Sarda Kichha Feeder	28,26,245	4,45,372	61,815	1,35,622	4,203	34,64,851	86,37,148	16,40,290	3,12,049	7,15,844	6,242	1,13,49,089
	Sarda Oudh Canal	51,16,898	9,10,194	1,42,896	5,10,516	9,130	66,71,374	63,97,151	18,74,091	4,14,851	12,50,887	10,092	1,04,26,888
		80,45,363	14,05,741	2,07,476	6,25,519	38,676	1,02,45,423	9,54,03,286	1,92,19,476	44,34,389	27,91,045	9,41,933	12,09,06,263
Unproductive	Betwa Canal	3,081	1,956	90	426	...	5,503	63,90,342	14,60,048	1,85,038	42,802	11,732	80,66,498
	Ken Canal	3,838	2,477	113	—2,558	31	3,839	47,54,977	8,93,801	1,80,404	18,844	7,504	58,40,522
	Dhassan Canal	6,865	4,432	202	—3,679	3,400	4,420	40,51,178	7,36,112	86,857	31,030	20,508	48,84,669
	Pahuj and Garhman Canals	...	...	...	—287	...	—287	6,62,243	1,42,737	5,601	—5,512	8	8,06,111
	Ghori Nadi Scheme	207	114	4	...	...	325	3,10,858	73,350	25,719	...	30	4,09,927
	Ghaggar Canal	5,904	3,281	121	—216	...	9,090	32,39,657	6,12,930	1,51,575	10,412	8,630	40,06,944
	Majhgawan Tank	950	614	28	...	...	1,592	3,39,075	68,785	6,012	...	197	4,12,675
	Hamirpur Lakes	101	64	3	...	...	168	12,944	4,836	458	...	...	18,388
	Kulpahar Tank	2,122	1,370	62	...	...	3,554	93,387	40,742	1,906	...	...	1,31,035
	Sakra Canal	2,830	2,123	79	...	...	6,037	1,71,127	46,698	5,641	...	...	2,23,464

Berwar Lake	12,041	7,771	363	...	14,337	5,828	4,93,783	1,75,339	33,037	...	14,352	6,87,707
Batkhera Tank	1,392	898	41	...	656	1,676	3,00,392	1,26,150	8,518	...	1,876	4,32,686
Jaiwanti Tank	70,187	45,305	2,062	...	539	1,17,015	2,21,945	1,21,654	8,091	...	1,432	3,50,253
Raipar Tank	12,370	7,985	363	...	...	20,718	65,055	36,552	2,779	...	...	1,04,436
Bela Sagar Lake	6,991	4,513	265	...	...	11,709	9,369	6,285	303	...	...	16,467
Tanks in Banda District	847	547	25	...	...	1,419	72,079	19,403	972	...	7	92,450
Rampur Kalyangarh Tank	9,979	6,442	293	...	...	16,714	48,676	24,246	1,517	...	...	74,439
Aunghar Tank	15,327	9,894	450	...	...	25,671	75,305	38,562	2,626	...	...	1,16,422
Kitham Reservoir	37,568	18,903	917	...	...	57,388	1,57,572	75,662	3,068	...	...	2,36,302
Kamalpur Tank	294	190	8	...	...	492	10,329	6,276	395	...	...	17,000
Ghazi-ud-din Haider Canal	8,422	1,660	199	...	109	10,172	76,759	1,21,464	51,702	...	109	2,52,816
Jhansi Lakes	...	...	...	...	...	...	77,518	2,794	79	...	885	79,508
Seori Lakes	...	...	...	...	...	...	1,45,111	33,892	2,569	...	...	1,81,572
Kalyasur Tank and Canals—Lalitpur Lakes	...	...	...	...	...	...	68,891	13,300	884	...	...	73,076
Kotra Khamba Tank—Banda Lakes	...	...	...	...	...	...	51,620	10,858	562	...	...	63,040
Khaptia Tank—Banda Lakes	...	...	...	...	...	...	99,424	19,091	1,040	...	...	1,19,555
Manikpur Tank Do.	...	...	...	...	...	...	51,229	8,566	493	...	...	60,288
Baramunsi Tank	...	...	...	...	...	...	61,924	12,976	864	...	...	75,764
Magarpur Tank	...	...	...	...	...	...	35,010	8,221	573	...	...	43,804
Belan Canal	...	...	...	...	...	...	30,878	1,478	959	...	...	33,315
Banckhand Irrigation Survey	...	...	...	...	...	...	12,905	1,44,596	1,501	...	728	1,58,274
TOTAL OUTLAY ON CONSTRUCTION	2,02,266	1,20,544	5,618	—6,314	19,072	3,03,042	2,21,82,062	50,87,485	7,74,743	97,576	67,497	2,30,74,369
Deduct—Outlay financed from Famine Insurance Grants.							2,92,870					11,23,168
Do. Outlay financed from Ordinary Revenues												3,09,24,890
NET OUTLAY NOT CHARGED TO REVENUE						1,02,55,596						11,69,32,584
Carried over						1,82,73,772						37,26,39,591

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account	Net Total.
		R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward						1,82,73,772						27,26,99,581
A.—Irrigation Work.	GOVERNMENT OF PUNJAB—(Reserved).												
Productive .	Western Jumna Canal	1,49,507	50,623	5,553	—1,27,682	2,22,634	—1,44,833	1,39,58,962	36,35,532	2,54,960	2,63,194	2,34,315	1,78,68,333
	Upper Bari Doab Canal	84,591	29,493	1,097	—36,352	63	78,766	1,62,23,194	34,74,979	7,23,932	2,19,567	17,018	2,06,24,654
	Central Work Shops	12,993	23,066	10,199	—1,04,585	26	—59,653	2,98,106	84,595	2,40,777	5,70,465	2,126	11,91,917
	Lower Chenab Canal	4,03,340	1,58,265	33,216	14,963	45,757	5,59,027	2,69,41,757	52,76,609	6,77,062	4,79,103	81,169	3,32,73,392
	Sirhind Canal	43,254	17,299	855	—30,104	...	31,904	1,79,00,561	43,34,723	21,07,468	2,39,376	1,07,518	2,49,71,612
	Lower Jhelum Canal	2,16,877	99,259	4,957	—91,155	61	2,29,857	1,45,92,828	29,08,478	4,20,252	4,18,205	62,690	1,82,77,171
	Sidhnai Inundation Canal	3,329	618	70	419	...	4,436	9,52,906	2,65,891	83,149	35,268	224	12,91,990
	Indus Inundation Canal	7,334	1,362	153	—9,670	...	—821	24,29,956	4,60,521	25,240	46,375	63,881	28,93,211
	Upper Sutlej Inundation Canals Project	...	...	...	1,237	10,342	—9,105	13,80,046	2,96,735	24,829	25,913	10,498	17,17,125
	Upper Chenab Canal	5,24,603	1,25,139	5,906	—28,422	...	6,27,226	2,38,44,471	47,78,553	22,02,175	6,93,277	7,04,602	3,58,18,874
	Upper Jhelum Canal	46,123	17,088	1,334	—1,59,484	44,519	—1,39,453	3,46,89,125	51,21,582	46,18,108	6,34,355	16,31,894	4,34,31,276
	Lower Bari Doab Canal	—1,36,813	—40,360	—3,119	—1,38,421	15,981	—3,34,694	1,67,05,485	31,02,841	19,44,344	6,67,522	6,98,441	2,17,21,751
	Sutlej Valley Project	1,27,71,815	30,04,104	6,51,186	91,06,647	79,077	2,54,54,675	1,82,49,859	48,28,786	20,03,071	1,71,49,955	82,165	4,21,52,506
	Muzaffargarh Inundation Canal	...	...	...	—6,505	...	—6,505	9,91,036	...	...	—6,505	...	9,84,561
	Chenab Canal	26,005	4,827	543	...	...	31,375	11,61,461	4,827	543	...	...	11,56,831
		1,41,52,958	34,85,783	7,11,950	83,90,886	4,19,980	2,63,21,597	53,19,784	3,30,62,651	1,52,85,910	2,14,41,170	36,96,541	26,74,12,074
Unproductive	Shahpur Canal Project	405	186	9	...	...	600	1,81,471	32,944	875	...	...	2,15,290
	Ghaggar Canal	...	...	...	...	...	...	3,03,310	65,504	8,375	...	...	3,77,240
		405	186	9	...	...	600	4,84,781	98,508	9,250	...	...	5,32,539
	TOTAL OUTLAY ON CONSTRUCTION	1,41,53,363	34,85,969	7,11,959	83,90,886	4,19,980	2,63,22,197	19,58,04,565	3,91,61,159	1,52,95,160	2,14,41,170	36,96,541	26,80,05,513
	<i>Deduct—Amount debitable to Bikaner and Bhawalpur States on account of contribution for Sutlej Valley Project</i>						1,16,67,625						2,10,38,914
	<i>Deduct—Outlay financed from Ordinary Revenues</i>						600						46,05,714
	NET OUTLAY NOT CHARGED TO REVENUE.						1,46,53,972						24,23,60,885

Section C, and C C.—Irrigation, etc.,

A.—Irrigation works.		GOVERNMENT OF BURMA (RESERVED).												
Productive .	Kinda Canal	42,767	11,237	2,243	...	...	56,247	51,313	13,277	2,529	...	...	67,119	
	Mandalay Canal Project	30,470	8,103	1,618	...	...	40,191	47,20,882	8,54,095	72,110	...	13,067	56,40,000	
	Shwabo Canal Project	36,519	9,596	1,315	...	...	48,030	49,30,883	9,93,750	1,67,222	...	22,237	60,69,818	
	Mon Canals	38,366	10,081	2,012	...	4,536	45,923	49,62,709	10,67,509	1,82,688	...	29,929	61,72,977	
	Ye-n Canal	1,21,354	21,300	4,252	796	3,595	1,44,107	42,18,301	11,20,739	1,15,903	49,270	33,067	56,77,199	
	Man Canal	9,626	2,529	505	...	...	12,660	12,126	3,126	588	...	...	15,340	
Total		2,79,102	62,846	12,545	796	8,131	3,47,158	1,69,86,214	40,63,546	5,42,013	49,270	98,320	2,35,42,753	
Unproductive	Kyat Kan Tank	4,945	1,290	259	...	...	6,503	35,188	8,519	1,271	...	...	44,978	
	Panlaung River Improvement Scheme	5,309	1,595	279	...	...	6,983	5,309	1,395	279	...	...	6,983	
		10,254	2,694	538	...	...	13,486	40,497	9,914	1,550	...	...	51,961	
TOTAL A.—IRRIGATION		2,89,356	65,540	13,083	796	8,131	3,60,644	1,90,20,711	40,73,460	5,43,593	49,270	98,320	2,35,94,714	
B.—Navigation, etc.—Works.														
Productive	Yadon Island Embankment	133	35	7	...	...	175	9,31,594	2,31,177	46,870	...	...	12,09,641	
	Twante Canal	20,809	5,488	1,091	...	...	27,368	45,79,823	3,14,451	9,619	...	15,915	48,37,178	
	Sittang Embankment	37,321	9,806	1,957	...	...	49,084	1,94,329	41,893	9,272	...	...	2,45,494	
	Irrawaddy Embankments	...	...	...	...	...	...	30,40,139	5,95,451	28,812	...	4,191	37,00,211	
	Thongwa Island Embankments	...	...	...	...	...	...	1,83,984	37,961	649	...	...	2,22,594	
		58,263	15,309	3,055	...	...	76,627	89,69,869	12,20,933	95,222	...	20,106	1,02,66,918	
Unproductive	Yenwe River Embankment extension	1,86,430	48,985	9,778	...	...	2,45,193	7,43,503	2,23,088	42,142	...	...	10,09,333	
	Yenwe River Embankment	...	...	...	...	...	...	1,07,500	14,877	1,429	...	...	1,28,800	
		1,86,430	48,985	9,778	...	...	2,45,193	8,51,003	2,38,565	43,571	...	...	11,33,139	
TOTAL OUTLAY ON CONSTRUCTION		5,34,049	1,29,834	25,916	796	8,131	6,92,464	2,88,47,583	55,32,958	6,82,986	49,270	1,18,426	3,49,93,771	
Deduct—Outlay financed from ordinary Revenues		...	...	...	...	...	6,82,464	...	...	...	...	...	83,64,138	
NET OUTLAY NOT CHARGED TO REVENUE		2,66,29,633												
A.—Irrigation Works		GOVERNMENT OF BIHAR AND ORISSA (RESERVED).												
Unproductive	Sone Project	...	...	...	...	55,920	—55,920	1,90,34,819	62,63,083	21,58,240	...	5,36,874	2,59,19,243	
	Orissa "	15,250	13,389	2,158	...	...	30,797	1,97,74,614	48,38,056	20,78,828	...	1,15,874	2,65,76,534	
	Ghara Kotora Reservoir	...	...	...	...	...	...	200	200	...	...	...	489	
	Trehani Canal	6,259	1,314	92	...	2,617	5,048	58,19,234	16,10,190	4,61,074	—348	1,03,266	78,37,784	
	Dhala Canal	3,724	1,344	94	...	...	5,162	4,07,999	1,04,641	10,293	...	1,868	5,80,985	
TOTAL OUTLAY ON CONSTRUCTION		25,233	10,047	2,244	...	58,537	—14,913	4,51,16,945	1,18,17,050	47,09,245	—348	7,57,877	0,08,15,015	
Deduct—Outlay financed from Famine Insurance Grants								10,210						
Deduct—Outlay financed from Ordinary Revenues								30,797						
NET OUTLAY NOT CHARGED TO REVENUE.								—55,920						
Carried over								3,28,71,824						
													59,28,63,236	

No. 34—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1923-24.

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
		Works.	Establishment.	Tools and plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.
	Brought forward	R	R	R	R	R	R	R	R	R	R	R	R
							3,28,71,824						59,28,63,226
A—Irrigation Works.	GOVERNMENT OF CENTRAL PROVINCES AND BERRAR.												
Productive.	Wainganga Canal	54,110	25,215	1,706	...	105	80,923	37,18,226	9,90,256	48,471	...	1,159	47,55,794
	Mahanadi Canal	5,68,450	2,12,560	16,595	...	1,34,073	6,63,532	1,05,61,137	22,43,188	7,54,995	...	1,87,965	1,33,71,855
	Suspense	..	...	...	14,425	...	14,425	...	...	..	98,260	...	98,260
		6,22,560	2,37,775	18,301	14,425	1,34,178	7,58,883	1,42,79,363	32,33,444	8,02,466	98,260	1,89,124	1,82,35,409
Unproductive	Pariat Tank	1,38,406	68,853	2,086	...	...	1,99,345	9,04,861	4,05,496	74,573	...	2,546	13,82,384
	Nalashwar Tank	4,397	3,108	82	...	...	7,587	4,92,144	1,15,928	13,637	...	14	6,21,696
	Kharang Do.	5,72,302	1,77,579	6,336	...	7,442	7,48,775	12,96,805	4,92,644	29,562	...	12,843	18,06,168
	Kumhari Do.	14,816	6,959	355	...	...	22,130	3,33,137	1,64,236	7,195	...	1,543	5,53,025
	Kuserala Do.	30,954	21,880	579	...	—504	53,917	1,31,653	1,00,493	2,540	...	39	2,34,647
	Chorkhamara Do.	6,182	4,370	116	...	...	10,668	6,14,266	1,94,180	83,566	...	2,883	8,89,129
	Ghorajheri Do.	1,365	965	26	...	...	2,356	8,46,607	2,22,834	13,639	...	6,133	10,76,947
	Kattanjeri Do.	...	..	...	...	...	...	1,51,420	34,941	3,344	...	97	1,86,803
	Jamunia Do.	10,689	4,981	337	...	...	16,007	4,10,315	92,978	9,836	...	296	5,12,833
	Tandula Canal Project	19,689	12,175	809	...	469	32,204	78,52,576	17,39,392	5,25,168	...	74,043	1,00,43,083
	Bodul Kassa Tank	6,752	4,773	126	...	..	11,651	4,69,181	1,30,388	6,893	...	64	6,06,398
	Ramtek Reservoir	337	238	6	...	...	581	22,65,169	4,59,934	24,385	...	6,894	27,42,604
	Behari Bund Tank	24,666	13,226	401	...	...	38,293	3,65,223	1,45,326	29,400	...	6,546	5,33,903
	Simrar Nala	772	414	13	...	...	1,199	1,26,418	48,225	5,334	...	838	1,79,139
	Surkipondi Tank	4,061	2,178	66	...	...	6,305	1,06,329	42,363	6,616	...	265	1,55,043
	Jagwa Do.	34,653	18,581	563	...	...	53,797	1,57,635	72,006	8,345	...	2,400	2,35,586
	Amari Do.	47,288	25,357	768	...	...	73,413	1,89,171	86,717	8,419	...	1,101	2,83,306
	Boorina Nalla Scheme	—12,815	—8,499	—223	...	...	—21,537	4,57,020	1,46,092	48,697	...	1,553	6,50,226
	Maha Tank	36,840	24,433	642	...	5	61,910	3,15,867	1,86,037	10,937	...	1,044	5,11,847

Chandi Nala	75,869	50,000	1,313	...	51	1,26,851	1,70,963	1,09,815	3,734	...	51	2,34,461
Asola Mandha Tank	2,391	1,690	45	...	...	4,126	13,95,643	2,99,780	23,305	...	10,685	17,08,043
Manegarth do	...	...	...	...	...	...	224	243	5	...	...	472
Khapri-Aranda Tank	...	...	...	...	...	...	2,70,681	62,133	1,642	...	...	3,34,456
Chandpur Tank	...	...	...	...	...	...	5,26,717	1,11,025	5,568	...	55	6,13,255
Marowda Tank	...	...	...	...	...	...	3,02,482	70,505	3,049	...	1	3,76,035
Pingrawan Tank	...	...	...	...	...	...	1,73,441	43,895	3,804	...	40	2,21,100
Khairabunda Tank	1,465	1,035	27	...	...	2,527	5,96,905	1,31,097	5,421	...	281	7,33,142
Rumal Tank	...	...	...	...	...	...	2,39,411	53,803	3,867	...	371	2,96,710
Barera Kalan Tank with Mohari Feeder	...	...	...	...	...	...	1,80,677	34,257	1,516	...	162	2,10,288
Niwar Tar-Ametha Reservoir Tank	...	...	...	...	...	...	2,58,496	60,049	4,531	...	90	3,52,983
Bori Tank	67,778	31,584	2,136	...	15	1,01,483	67,789	31,584	2,136	...	15	1,01,494
Mamari Tank	9,065	8,991	353	...	...	19,309	21,911	8,991	353	...	...	31,255
Saqqense	...	...	...	-19,601	...	-19,601	...	...	-45,525	...	...	-45,525
	10,88,342	4,74,871	16,962	-19,601	7,479	15,53,096	2,17,71,137	58,97,837	9,71,017	-45,525	1,32,413	2,84,61,553
TOTAL OUTLAY ON CONSTRUCTION	17,10,902	7,12,646	35,203	-5,176	1,41,656	23,11,979	3,60,50,500	91,31,281	17,74,488	52,735	3,22,037	4,66,80,962
Deduct—Outlay financed from Famine Insurance Grants						...						14,31,435
Deduct—Outlay financed from Ordinary Revenues						...						2,39,74,514
TOTAL OUTLAY NOT CHARGED TO REVENUE						23,11,979						2,07,81,720
TOTAL OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS						4,10,53,457						82,38,20,327
Deduct Outlay financed from Famine Insurance Grants						33,11,561						1,01,95,516
Deduct—Outlay financed from Ordinary Revenues						25,57,793						20,29,03,633
Add—Repayment of Capital Expenditure charged to Revenue												29,23,778
NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS						3,51,83,803						61,36,44,956
Grand Total.												
TOTAL OUTLAY ON CONSTRUCTION						4,11,92,147						85,80,79,254
Deduct—Outlay financed from Famine Insurance Grants						33,11,561						1,01,95,516
Deduct—Outlay financed from Ordinary Revenues						26,53,379						21,44,99,991
Add—Repayment of Capital Expenditure charged to Ordinary Revenues						...						29,23,778
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85						...						5,40,44,130
Net outlay on construction of Irrigation, etc., Works not charged Revenue						3,51,86,007						58,22,83,375

No. 34A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years	Expenditure not charged to Revenue.	Expenditure charged to Revenue.	TOTAL.
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,82,84,975	14,07,89,400 *
1876-77	94,39,425	8,00,505	1,09,39,930
1877-78	80,61,270	7,90,920	88,52,190
1878-79	79,64,235	4,91,550	84,55,785
1879-80	59,81,295	7,00,875	66,82,170
1880-81	61,10,700	8,43,495	69,54,195
1881-82	56,54,280	13,63,920	70,18,200
1882-83	2,72,85,495	26,56,000	2,99,42,295
1883-84	72,72,765	28,35,210	1,01,07,975
1884-85	70,04,595	25,30,455	95,35,050
1885-86	56,25,360	20,24,865	76,50,225
1886-87	54,73,785	11,04,885	65,78,670
1887-88	53,30,190	9,37,195	62,68,485
1888-89	45,98,895	7,95,270	53,94,165
1889-90	37,89,315	7,99,755	45,89,070
1890-91	48,38,505	9,50,250	57,88,755
1891-92	72,96,645	10,33,830	83,30,475
1892-93	53,10,900	7,13,040	60,23,940
1893-94	68,16,840	7,97,055	76,13,895
1894-95	59,41,455	6,47,730	65,89,185
1895-96	69,99,675	5,79,510	75,79,185
1896-97	74,04,480	5,53,695	79,58,175
1897-98	69,24,315	5,02,305	74,26,620
1898-99	65,35,485	2,60,205	67,95,690
1899-00	59,69,400	5,94,795	65,64,195
1900-01	88,57,245	5,29,815	93,87,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,865	21,17,205	1,05,80,070
1903-04	76,18,470	25,86,465	1,02,04,935
1904-05	54,17,680	39,97,275	94,14,955
1905-06	33,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,880	67,84,605	1,94,70,485
1908-09	1,47,52,385	71,86,245	2,19,38,630
1909-10	1,57,85,250	66,89,795	2,24,75,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,860	2,82,01,795
1913-14	1,92,83,980	88,54,320	2,81,38,300
1914-15	1,68,47,700	85,57,635	2,54,05,335
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,215	50,83,244	1,27,64,459
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	(a) 75,20,966	(a) 3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
Add—Capital Expenditure on old Minor Works and Navigation to end of 1920-21	...	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on old Protective works for which no capital accounts were kept	...	1,14,53,688	1,14,53,688
Add—Repayment of Capital Expenditure charged to Revenue in previous years	29,13,778	—29,23,776	...
TOTAL	59,22,83,375	27,57,95,879	86,80,79,254

(a) Includes outlay previously charged to Irrigation Works for which no Capital Accounts are kept, brought on to Capital Account of 1922-23 without financial adjustment—

	Rs.
(i) Bombay	33,64,565
Punjab	21,26,522
Central Provinces	11,957
Carried over	55,03,044

	Rs.
Brought forward	55,03,044
(ii) Less—Capital outlay to end of 1922-23 on Aar Nalla and Surkhab projects in Baluchistan written-off without financial adjustment, the projects having been finally abandoned by the Local Administration	13,85,418
Total	41,17,626

No. 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept during the year ended 31st March 1924.

	A—IRRIGATION WORKS.		B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE	PRODUCTIVE	UNPRODUCTIVE	
	R	R	R	R	R
Central Government.					
Baluchistan . . .	..	70,127	...	...	70,127
North-West Frontier Province .	9,34,839	7,67,425	...	..	17,02,264
Rajputana		17,516	...	.	17,516
TOTAL .	9,34,839	8,55,068	...	...	17,89,907
Provincial Governments.					
Government of Madras . . .	3,92,990	62,063	...	80,200	5,35,253
Government of Bombay . . .	1,41,699	24,41,354	...	...	25,83,053
Government of Bengal .	...	2,21,857	...	8,24,047	10,45,904
Government of United Provinces	1,21,56,500	6,61,929	...	...	1,28,18,429
Government of Punjab	3,55,81,836	1,12,266	..	...	3,56,94,102
Government of Burma . . .	16,68,103	...	4,58,830	2,501	21,29,437
Government of Bihar and Orissa	...	33,74,692	...	...	33,74,692
Government of Central Provinces and Berar	5,15,864	5,14,883	...	..	10,30,747
TOTAL .	5,07,56,995	73,88,544	4,58,830	9,06,748	5,95,11,117
TOTAL CENTRAL AND PROVINCIAL	5,16,91,834	82,43,612	4,58,830	9,06,748	6,13,01,024

Section C. & C. C.—Irrigation, etc.

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	Deduct—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	l.	R	R	R
A.—Irrigation works—	Central Government.													
	BALUCHISTAN													
UNPRODUCTIVE	Shebo Canal	11,130	..	..	...	113	..	112	11	270	...	41	...	11,677
	Khusbdil Khan Reservoir	39,719	...	...	...	300	...	...	235	360	16	304	...	40,931
	Nari Weir Canal	15,491	...	...	...	...	...	1,790	...	235	...	...	...	17,510
	TOTAL	66,340	...	..	...	413	...	1,902	246	865	16	345	...	70,127
PRODUCTIVE	NORTH-WEST FRONTIER PROVINCE.													
	Lower Swat River Canal	6,55,455	...	...	1,102	1,241	...	48,203	...	2,909	162	1,773	124	7,10,021
	Katul River Canal	1,52,428	...	...	3,110	286	...	67,144	...	108	...	1,736	...	2,24,818
	TOTAL	8,07,883	...	...	4,218	1,527	..	1,15,347	...	2,317	162	3,509	124	9,34,839
UNPRODUCTIVE	Upper Swat River Canal	7,12,129	...	134	..	..	..	31,115	...	3,144	216	20,886	199	7,65,425
	TOTAL	15,20,012	...	134	4,218	1,527	...	1,46,462	...	5,461	378	24,395	323	17,02,264
UNPRODUCTIVE	RAJPUTANA.													
	Tanks in Ajmer Sub-Collectorate	4,255	...	...	...	..	...	...	...	52	703	2,025	..	7,635
	Tanks in Beawar Sub-Collectorate	5,248	...	...	...	...	...	...	...	2	98	1,185	..	6,533
	Tanks in Todgarh Sub-Collectorate	2,958	...	...	...	...	...	...	...	8	20	304	...	3,348
	TOTAL	12,459	...	...	...	...	...	...	...	62	821	4,174	...	17,516
	TOTAL—CENTRAL GOVERNMENT	15,98,811	...	134	4,218	1,940	...	1,48,364	246	6,385	1,215	28,914	323	17,89,907
A.—Irrigation works—	Provincial Governments.													
PRODUCTIVE	GOVERNMENT OF MADRAS.													
	Godavari Delta System	...	...	903	2,298	17,333	27,814	...	1,18,660	493	85	21,258	736	1,88,158
	Kistna Delta System	...	...	...	1,161	4,980	50,193	...	81,643	2,380	10	1,421	401	1,41,387
	Divi Pumping Project	...	...	...	...	70	1,454	...	...	582	...	...	20	2,096
	Penner River Canals System	...	...	...	...	...	1,701	...	...	519	...	787	464	2,543
	Poiney Anicut	...	...	...	...	200	22	...	...	78	...	...	...	900
	Cheyera do. System.	...	...	...	...	972	181	...	...	227	...	4	...	1,384
	Tirukkoyilur Anicut System	...	...	...	...	2,079	150	...	...	10	2	12	...	2,253
	Shatlatope Anicut	...	...	...	...	817	146	...	...	75	...	291	...	1,329
	Lower Coleroon Anicut System	...	...	...	...	3,426	1,356	...	...	280	...	352	125	6,239

Cauvery Delta System	...	...	...	357	9,622	4,670	...	...	960	...	1,866	542	16,933
Periyar System	...	...	...	...	3,173	8,342	...	466	793	...	2,537	56	15,905
Brivaikuntam Anicut System	...	...	...	...	4,097	1,218	...	...	424	...	687	55	6,371
Ganjam Minor River System	...	...	...	...	...	122	...	...	...	...	...	...	122
Arkenkota Channel	...	...	...	...	...	...	...	...	...	...	411	...	411
Thadapalle do.	...	...	...	...	...	...	...	...	60	...	1,664	...	1,724
Kalingaroyen Channel	...	...	...	...	...	...	...	...	38	...	2,180	...	2,218
Palar Anicut	...	...	...	...	1,450	161	...	...	239	...	149	...	1,989
Vallura Anicut System	...	...	...	...	56	1	...	...	2	...	175	...	234
Chembrambaukum Tank	...	...	...	...	...	...	...	...	19	...	1,059	...	1,078
Mehamattur Anicut System	...	...	...	...	71	79	...	...	...	...	...	...	150
Vriddhachalam Anicut System	...	...	...	...	167	107	...	...	4	...	...	...	378
Nandyar Channel System	...	...	...	...	296	...	...	...	...	...	...	...	296
Marudur Anicut do.	...	...	...	...	775	147	...	...	...	...	296	26	1,192
	...	...	903	3,816	49,684	97,874	...	2,00,769	7,123	97	35,199	2,425	3,92,990
UNPRODUCTIVE													
Rushikulva Canal System	...	...	1,225	225	...	2,386	...	...	115	...	23	...	3,974
Nagavali River System	...	...	...	...	...	341	...	...	189	...	17	...	547
Muniyeru Project	...	...	...	...	...	1,098	...	...	27	...	...	...	1,126
Peddinayudu Tank of Chinnaraopalem	...	...	...	...	...	1,720	...	...	...	...	...	120	1,600
Mopad Project	...	...	...	...	...	...	...	...	95	...	555	...	650
Hajipuram Tank	...	...	...	...	...	...	...	...	...	...	1,005	...	1,005
Sagileru System	...	...	...	...	...	...	...	...	37	...	...	...	37
Kurnool Cuddapah Canal	...	...	678	...	...	8,332	...	1,245	1,029	...	713	68	11,929
Barur Tank	...	...	...	...	...	978	...	...	28	...	19	57	968
Madras Water Supply and Irrigation System	...	...	38,945	...	175	...	...	...	50	...	286	...	39,456
Pelandorai Anicut System	...	...	...	...	294	419	...	...	33	...	...	...	746
Atmakuru Tank	...	...	...	...	...	2	...	...	...	...	...	...	2
Markapur Tank Project	...	...	...	...	...	24	...	...	...	...	...	...	24
	...	...	40,848	225	469	15,300	...	1,245	1,603	...	2,618	245	62,053
TOTAL—IRRIGATION	...	...	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,817	2,670	4,55,053
Carried over	...	...	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,817	2,670	4,55,053

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous.	Deduct—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R
B.—Navigation, etc., Works.	Brought forward	...	...	41,751	4,041	50,103	1,13,174	...	2,02,014	8,726	97	37,917	2,670	4,55,053
UNPRODUCTIVE	GOVERNMENT OF MADRAS—contd.													
	Ganjam Gopalpur Canal	...	...	...	...	223	...	...	...	...	...	...	...	223
	Bu kingham Canal	...	...	...	...	582	39	...	77,242	320	...	744	...	78,927
	Vedaranniyam Canal	...	...	...	...	9	...	...	1,033	8	...	...	...	1,050
	TOTAL—NAVIGATION.	...	...	...	...	814	39	...	78,275	328	...	744	...	80,200
	TOTAL GOVERNMENT OF MADRAS.	...	...	41,751	4,041	50,917	1,13,213	...	2,80,289	9,054	97	38,561	2,670	5,35,253
A.—Irrigation works—PRODUCTIVE	GOVERNMENT OF BOMBAY. Sind.													
	Desert Canal	1,17,477	...	...	...	94	1,810	...	...	15	2,988	1,528	40	1,23,872
	Unharwah	181	...	...	...	40	85	...	...	...	1,893	225	...	2,424
	Begari Canal	42,904	...	152	14	27	1,033	...	...	15	4,842	1,659	86	50,560
	Eastern Nara Works	5,995	...	...	1,044	1,940	13,314	...	...	13	1,023	4,582	26	27,885
	Jamrao Canal	1,767	...	...	285	1,894	76,270	...	...	218	11,738	2,411	56	94,527
	Sukkur Canal	1,433	...	...	...	63	1,658	...	...	104	1,756	610	125	5,489
	Ghar Canal	5,707	...	...	...	250	1,983	...	4	68	2,677	6,425	1,141	15,858
	Alibhar Kacheri Canal	369	...	...	...	...	436	...	...	...	10	355	...	1,170
	Marak Great Canal	2,233	...	...	...	84	2,549	...	...	...	...	752	1	5,617
	Sarfarwah Canal	1,492	...	...	...	87	907	...	...	...	42	251	...	2,729
	Fuleh Canal	35,282	...	...	130	123	9,110	...	20	5	3,139	8,441	237	56,013
	Hasanaliwah Canal	—139	...	...	...	...	352	...	...	...	...	410	...	623
	Nawlakhi Canal	523	...	...	...	...	125	...	...	...	10	190	...	838
	Canals in Rohri	1,344	...	...	...	13	929	...	...	1	1,543	727	6	4,551
	Sind Canal	3,392	...	...	...	16	595	...	...	2	810	860	...	5,676
	Rafib chiti and Garanj Canals.	818	...	...	...	...	228	...	...	...	79	126	...	1,251
	Kalri Canal	161	...	...	...	...	941	...	...	1	...	50	...	1,153
	Pinvari Canal	710	...	...	...	337	410	...	33	18	...	3,989	...	5,497
	Indus Canal Right Bank	1,047	...	...	...	...	17	...	...	34	81	288	...	1,467
	Do. do. Left Bank	1,349	...	...	...	...	19	...	...	15	656	610	...	2,649
	Western Nara and Pitchard	6,209	...	...	294	1,140	793	...	...	10	1,019	5,322	1,101	13,686
	Phitta	...	...	...	...	...	10	...	...	...	...	197	...	207
	Gharo Mahamado	4,822	...	...	...	18	1,140	...	...	...	473	397	12	6,838
	Kari Shumali	2,146	...	...	...	2	535	...	...	...	12	75	...	2,770
	Nasirwah	81	...	...	684	17	876	...	...	...	36	78	...	1,722
	Indus Canals (other canals Fuleh District.	222	...	...	...	...	646	...	...	...	...	185	...	1,053
	Dombhro	111	...	...	...	...	106	...	...	...	...	66	...	283
		2,37,586	...	152	2,451	6,082	1,16,877	...	57	505	34,727	40,799	2,831	4,36,408
	DECCAN AND GUJRAT.													
	Shahada Canal	5,317	...	...	25	...	17	...	...	...	3	...	71	5,291
	Total—Productive	2,42,903	...	152	2,476	6,085	1,16,894	...	57	505	34,730	40,799	2,902	4,41,699

UNPRODUCTIVE.

<i>Sind.</i>													
Mahiwah	195	...	...	...	11	414	...	...	...	849	22	1,086	405
Dad Canal	407	...	...	...	510	637	...	...	81	5	771	—5	2,416
Nasrat Canal	—121	...	...	4	27	1,065	...	...	47	...	—155	...	867
Sutta Canal	1	...	...	...	...	6	...	...	...	...	—40	...	—33
Baghar Canal	794	...	...	...	81	38	...	165	16	...	859	...	1,669
adu Canal	...	...	...	1	...	16	...	...	...	...	260	4	218
	1,276	...	...	5	629	2,176	...	165	144	854	1,717	1,085	5,781
<i>Deccan and Gujrat.</i>													
Hathmati and Kharicut Canals	44,978	...	526	12	9	5,900	...	...	...	...	2,378	49	53,754
Lower Panjhra River Works	13,998	...	...	...	...	2,631	...	...	2	...	9	11	16,629
Kadwa River Works	48,307	...	...	...	48	1,981	...	...	16	...	660	...	51,002
Pravara River Works Lakh Canal	964	...	...	...	186	942	...	...	...	...	...	...	2,091
Mutha Canal including Matoba Tank	2,57,828	...	53,521	3,515	2,777	7,969	...	750	78	716	1,721	589	3,28,296
Elrus Tank	29,943	...	...	1,01,198	437	6,021	...	...	157	136	788	1,552	1,37,778
Krishna Canal	72,689	...	...	24	...	273	...	...	3	...	...	5	72,934
Nira Canal including Shetphal Tank	5,82,263	...	529	86	1,909	3,961	...	...	231	16	5,479	913	5,93,561
Mhaswad Tank	57,579	...	...	9	1,871	2,529	...	...	...	...	5,309	14 120	53,177
Godavari Canal	5,41,160	...	...	4,542	265	1,174	...	24	1,341	1,497	8,515	2,077	5,56,441
Pravara River Canal	1,10,776	...	...	36	2,378	174	...	...	13	1	442	210	1,13,610
Chankapur Tank	53,234	...	...	25	261	259	...	...	...	44	147	29	53,881
Wangro i Tank	1,594	...	...	...	...	251	...	...	...	...	353	...	2,198
Tranra Nagama Tank	45	...	...	...	...	14	...	...	...	...	384	...	393
Sovli Tank	2,809	...	...	...	...	175	...	...	...	...	250	...	3,324
Sabhat	2,675	...	...	10	...	405	...	...	...	...	725	...	3,815
Tutelao Tank	265	...	...	...	...	15	...	...	...	...	125	...	405
Harjala "	94	...	...	...	246	150	...	...	...	...	409	...	899
Vhaswa "	188	...	...	...	...	348	...	...	...	...	1,258	...	1,794
Jamda Canal	6,123	...	...	...	7	996	...	...	24	...	16	58	7,168
Parsul Tank	1,310	...	...	...	...	95	...	...	...	2	35	...	1,442
Pravara Left Bank Canal	2,20,022	...	...	24	299	393	...	...	4	4	416	220	2,20,942
Bhatodi Tank	3,477	...	...	...	228	325	...	...	12	...	2,793	...	6,835
Kaurdi "	47	...	...	...	...	104	...	...	...	...	460	...	611
Shirsuphal Tank	3,652	...	...	...	...	3,402	...	...	...	...	313	...	7,367
Bhawalwadi "	4,637	...	...	...	55	29	...	...	...	...	200	...	4,921
Koregaon "	519	...	...	...	2	140	...	...	...	...	...	...	661
Ashti "	16,421	...	...	...	36	390	...	...	...	...	9,326	...	26,183
Pathri "	98	...	...	4,304	18	300	...	...	...	...	55	...	4,775
Revani Canal	2,142	...	...	...	...	675	...	...	39	...	...	...	2,856
Upper Man River Works	4,905	...	...	...	...	56	...	...	34	...	476	...	4,961
Yerla River Irrigation Works	12,782	...	...	...	...	1,365	...	...	3	...	520	3	14,617
Chikhli Canal	376	...	...	2	...	511	...	...	...	...	...	...	1,889
Maini Tank	6,771	...	...	...	...	397	...	...	4	...	1,919	...	9,091
Muchkundi Tank	523	...	...	...	...	18	...	...	...	49	...	...	510
Gokak Canal—													
1st Section and Storage Works	47,678	...	...	397	...	1,337	14,313	...	19	...	3,946	48	67,637
Dargal Tank	337	...	...	...	...	725	...	...	...	...	560	...	1,222
Medleri "	1,120	...	...	...	...	25	...	...	...	...	5	...	1,150
Marag "	640	...	...	...	242	392	...	...	...	...	34	...	1,308
Asundi "	904	...	...	...	...	10	...	...	...	...	8	...	922
Dharma Canal	2,097	...	...	...	...	...	...	...	...	...	...	94	2,003
	21,58,455	...	54,576	1,14,184	11,273	47,457	14,313	774	1,980	2,465	49,974	19,978	24,35,473
Total—Unproductive	21,51,731	...	54,576	1,14,189	11,902	49,633	14,313	939	2,124	3,319	51,691	21,063	24,41,354
TOTAL—GOVERNMENT OF BOMBAY	24,02,634	...	54,728	1,16,665	17,987	1,66,527	14,313	986	2,629	38,049	92,490	23,965	28,83,053
Carried over	24,02,634	...	96,479	1,20,706	68,904	2,79,740	14,313	2,81,285	11,683	38,146	1,31,051	26,635	34,18,306

Reactions C. and O. C.—Irrigation, etc.

No. 35A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns	Sales of Water.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings	Fines.	Miscellaneous.	Deduct—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R
A—Irrigation Works.	Brought forward	24,02,834	...	98,479	1,20,708	68,904	2,79,740	14,313	2,81,285	11,683	28,146	1,31,051	26,635	34,18,306
UNPRODUCTIVE B.—Navigation, etc., Works.	GOVERNMENT OF BENGAL.													
UNPRODUCTIVE	Midnapore Canal	1,42,236	...	...	553	1,126	425	...	44,922	1,228	26	31,379	38	2,21,857
	Hijili Tidal Canal	...	...	...	...	14	...	...	84,373	5	...	1,910	34	86,268
	Calcutta and Eastern Canal	...	...	...	...	236	...	...	4,44,301	3,144	...	22,631	189	4,70,123
	Madaripur Bhal Route	...	...	...	...	1	...	...	2,65,247	13	...	2,395	...	2,67,653
		...	...	...	...	251	...	...	7,93,921	3,162	...	26,936	223	8,24,047
	TOTAL—GOVERNMENT OF BENGAL	1,42,236	...	...	553	1,377	425	...	8,38,843	4,390	26	58,315	261	10,45,304
A.—Irrigation Works—PRODUCTIVE	GOVERNMENT OF THE UNITED PROVINCES.													
	Ganges Canal	52,84,932	37,084	3,500	16,850	75,349	30,002	1,07,065	4,097	6,319	6,974	26,915	1,772	55,98,215
	Lower Ganges Canal	30,52,787	10,130	...	86,167	39,785	21,983	11,290	3,830	5,368	1,599	27,070	1,351	22,68,958
	Agra Canal	7,54,162	32,815	...	24,488	34,726	4,086	5,666	...	1,411	1,093	5,880	446	8,03,806
	Eastern Jumna Canal	19,07,915	5,485	...	1,085	22,474	8,272	18,870	...	1,971	1,889	13,841	1,945	19,79,857
	Dun Canal	78,741	4,231	...	18,477	...	327	22,912	...	5	10	732	97	1,25,338
	Bijnor Canal	52,252	585	...	3	...	5,472	230	...	254	164	48	31	65,977
	Garai Canal	67,746	...	...	-3,118	...	247	...	...	...	...	704	...	65,579
	Rohilkhand Canal	1,77,528	977	...	70	...	6,299	1,102	...	981	792	1,729	288	1,89,110
		1,13,93,063	92,207	3,500	1,44,022	1,72,334	76,683	1,67,135	7,927	16,369	12,526	76,419	5,930	1,21,56,500
UNPRODUCTIVE	Ken Canal	1,89,252	...	...	117	...	2,949	...	...	637	...	3,516	77	1,96,424
	Dhawan Canal	1,02,673	...	...	...	...	2,132	...	...	724	266	2,212	328	1,07,679
	Pahuj and Garhman Canals	13,280	...	833	52	...	479	...	...	2	...	510	7	15,149
	G'ori Nadi Scheme	1,738	...	...	...	...	102	...	...	...	...	...	...	1,840
	Gharggar Canal	28,599	...	...	3,519	5	1,451	...	...	711	14	3,906	49	33,156
	Majhgawan Tank	9,000	...	...	5	...	227	...	...	...	...	1,544	20	11,856
	Jhansi Lakes	7,195	...	...	9	...	398	...	...	1	...	1,347	...	8,850
	Hamirpur Lakes	6,542	66	...	...	...	224	...	...	...	...	928	4	7,766
	Seori Lakes	4,050	...	...	...	...	...	...	...	...	...	...	...	4,050
	Kalvanpur Tank Canals—Lalitpur Lakes	1,788	...	...	...	...	41	...	...	...	...	...	...	1,788
	Sukhra Canal	1,839	...	...	...	...	17	...	...	...	...	...	...	1,880
	Kotra Khamba Tank	256	...	...	...	...	...	...	...	...	...	...	...	273
	Netwa Canal	2,50,104	...	...	323	1,630	2,518	...	...	1,956	...	2,581	179	2,58,936
	Khaptia Tank Banda Lakes	2,015	...	...	...	...	...	...	...	...	...	...	...	2,015
	Manikpur Tank	1,739	...	...	...	...	...	...	...	...	...	2	...	1,741
	Baramuash Tank	1,264	...	...	...	...	7	...	...	...	...	...	...	1,271

Section C. & C. C.—Irrigation, etc.

Tanks in Banda District		1,168	...	...	...	...	34	...	...	...	...	71	...	1,273
Magarpar Tank		1,293	...	...	...	...	2	...	...	...	...	6	...	1,300
Kulpahar Tank		158	...	...	...	...	5	...	...	...	...	29	...	191
		6,24,448	66	833	4,025	1,535	10,586	...	...	4,034	285	16,882	665	6,61,939
TOTAL—GOVERNMENT OF THE UNITED PROVINCES		1,20,17,511	92,273	4,338	1,48,047	1,78,969	87,274	1,67,135	7,927	20,343	13,111	93,101	6,595	1,22,18,439
GOVERNMENT OF THE PUNJAB.														
PRODUCTIVE	Western Jumna Canal	36,01,523	...	4,375	14,939	16,456	3,728	16,148	1,56,569	9,306	455	22,836	1,604	33,19,786
	Upper Bari Doab Canal	44,66,892	6	85	46,155	27,394	7,953	1,70,596	...	13,855	932	17,995	2,664	47,49,199
	Lower Chenab Canal	96,24,269	9,708	8,384	35,234	18,049	18,978	16,496	...	17,603	207	21,933	3,913	97,66,949
	Sirhind Canal	41,25,434	...	187	33,675	18,940	8,661	1,59,215	15,884	4,798	95	1,82,869	3,406	45,46,253
	Lower Jhelum Canal	30,31,152	...	2,038	11,352	3,445	1,033	48,264	...	5,884	142	14,246	464	31,20,397
	Upper Sutlej Inundation Canal	5,97,097	...	...	...	2,337	942	...	...	998	8	9,686	7	6,10,944
	Sidhnai Division Canals	2,37,497	...	...	1,014	1,270	336	...	...	3	...	1,764	51	2,41,833
	Indus Division Canals	3,08,884	...	...	179	10,883	6	...	...	1,813	20	87,446	...	3,09,331
	Upper Che- ab Canal	23,97,062	...	...	1,535	2,204	24	...	...	12,715	41	2,23,582	138	26,89,861
	Upper Jhelum Canal	13,34,575	...	...	3,264	209	...	...	...	5,821	135	55,608	213	13,99,899
	Lower Bari Doab Canal	34,51,516	...	95	71,444	—260	45	2,356	...	15,818	25	23,167	490	35,78,716
	Central Work Shop	...	...	...	...	...	...	...	...	...	...	1,61,955	...	1,61,955
	Muzaffargarh Inundation Canal	2,67,540	...	...	458	9,910	425	...	3	1,225	50	607	164	2,80,086
	Chenab Inundation Canal	2,78,983	...	...	278	2,511	311	...	...	...	...	328	85	2,83,526
		3,41,22,364	9,714	15,164	2,19,427	1,18,548	42,502	4,13,075	1,71,458	92,839	2,105	3,92,808	13,198	3,55,81,886
UNPRODUCTIVE	Shahpur Canal Project	1,09,855	...	...	600	582	...	...	...	...	103	80	40	1,11,180
	Ghaggar Canal	1,064	...	...	...	20	...	...	...	2	...	...	...	1,083
		1,10,919	...	...	600	602	...	...	...	2	103	80	40	1,12,266
TOTAL—GOVERNMENT OF PUNJAB		3,42,33,283	9,714	15,164	2,20,027	1,14,160	42,502	4,13,075	1,71,458	92,841	2,208	3,92,888	13,238	3,56,94,102
GOVERNMENT OF BURMA.														
A.—Irrigation works—PRODUCTIVE	Ye-u-Canal	1,94,324	...	...	...	...	...	...	...	...	...	1,814	5	1,96,138
	Mandalay Canal	3,87,690	...	...	737	651	144	...	...	1,844	...	2,745	3	3,90,808
	Shwabo Canal	8,71,918	4,355	...	219	120	...	...	...	3,591	...	12,513	...	8,82,716
	Mon Canals	1,59,106	...	...	...	50	...	...	...	2,805	...	17,829	341	1,79,449
TOTAL—IRRIGATION		16,13,038	4,355	...	956	821	144	...	...	8,240	...	40,901	349	16,65,106
B.—Navigation, etc., Works. PRODUCTIVE	Twante Canal	...	...	...	...	...	705	...	4,53,383	30	...	1,564	...	4,55,682
	Yandoon Island Embankment	...	...	...	...	43	...	...	...	176	...	220	...	439
	Irrawaddy Embankment	...	...	...	...	63	...	...	...	551	...	1,326	135	1,805
	Thongwa Island Embankment	...	...	...	...	694	...	...	...	...	...	210	...	904
		...	...	...	...	800	705	...	4,53,383	757	...	3,320	135	4,58,830
UNPRODUCTIVE	Yenwe Stream Embankment	...	...	...	...	...	...	...	...	...	...	2,501	...	2,501
		...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL—GOVERNMENT OF BURMA		16,13,038	4,355	...	956	1,621	849	...	4,53,383	3,997	...	46,732	484	21,29,437
GOVERNMENT OF BIHAR AND ORISSA.														
A.—Irrigation works—UNPRODUCTIVE	Orissa Project	4,94,000	...	...	458	11,925	844	...	1,12,744	541	20	39,411	851	6,59,095
	Sone Project	25,28,413	...	...	14,280	6,896	2,361	2,574	41,379	1,118	67	77,565	3,977	26,70,673
	Tribeni Canal	31,605	...	...	6	738	2,797	...	7	120	...	2,120	...	37,393
	Deaka Canal	5,722	...	...	...	134	1,472	...	...	3	...	400	...	7,531
TOTAL—GOVERNMENT OF BIHAR & ORISSA		30,59,540	...	...	14,744	19,693	7,474	2,574	1,54,130	1,722	87	1,19,496	4,828	33,74,692
Carried over		5,34,48,242	1,06,242	1,15,976	5,05,083	3,79,714	4,18,264	5,97,097	19,07,056	1,40,036	53,578	8,41,573	52,041	5,84,80,870

No. 35A.—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents of Buildings.	Fines	Miscellaneous.	Deduct—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	5,34,68,242	1,06,342	1,15,976	5,05,033	3,79,714	4,18,264	5,97,097	19,07,056	1,40,036	53,578	8,41,573	52,041	5,84,80,570
A.—Irrigation works—	GOVERNMENT OF CENTRAL PROVINCES,													
PRODUCTIVE	Mahanadi Canal	3,52,477	..	..	70	..	842	..	63	2,696	..	1,294	1,394	3,55,915
	Wainganga Canal	1,57,467	..	..	..	..	1,409	..	..	354	..	2,088	1,502	1,59,949
		5,09,944	..	..	70	..	2,251	..	63	3,050	..	3,382	2,896	5,15,864
UNPRODUCTIVE	Khapri Aranda Tank	17,211	..	..	167	..	117	..	..	..	..	149	..	17,644
	Chandpur	18,345	..	..	..	..	637	..	..	..	..	1,371	..	20,353
	Marowda	7,044	..	..	..	..	58	..	..	..	..	616	..	7,716
	Asola-Mendha	33,955	..	..	3	..	393	..	..	291	..	460	189	34,913
	Ghorajheri	16,312	..	..	37	..	472	..	..	102	2	194	837	16,382
	Pindrawan	9,427	..	..	114	..	..	..	..	..	..	219	2	9,753
	Khairbunda	12,327	..	..	..	..	272	..	..	..	..	282	..	12,881
	Rumal	6,144	..	..	..	..	77	..	..	42	..	119	1,663	4,719
	Ramtek Reservoir	23,528	..	..	368	..	2,814	..	..	171	..	6,267	125	33,023
	Barera Kalan with Mohari Feeder	5,567	..	..	..	..	83	..	..	42	..	230	40	5,882
	Tandula Canal Project	2,80,238	..	..	1,559	..	216	..	..	918	..	3,898	560	2,85,969
	Naleswar Tank	4,210	..	..	..	..	99	..	11	..	..	78	..	4,393
	Jenunia	11,409	..	..	..	..	89	..	..	4	..	412	117	11,797
	Kattanjeri	3,047	..	..	..	..	220	..	..	17	..	41	19	3,306
	Chokamara	18,204	..	..	..	..	527	..	..	..	..	289	14	19,006
	Bodulkassa	16,794	..	..	116	..	350	..	..	..	..	390	9	17,641
	Pariat	..	..	..	..	..	125	..	..	100	..	46	..	271
	Boharibund	..	..	..	..	..	10	..	..	..	..	410	..	420
	Boorina Nalla Scheme	1,297	..	..	29	..	3	..	..	1	..	58	..	1,338
	Niwar Ter Ametha Reservoir Tank	2,092	..	..	..	..	..	..	..	3	..	..	..	2,095
	Kumhari Tank	1,721	..	..	..	..	8	..	..	170	..	398	..	2,297
	Mala	2,239	..	..	..	..	..	..	..	71	..	319	..	2,629
		4,91,111	..	..	2,393	..	6,568	..	11	1,932	2	16,241	3,875	5,14,383
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES	10,01,055	..	..	2,463	..	8,819	..	74	4,982	2	19,623	6,771	10,30,247
	TOTAL—PROVINCIAL GOVERNMENTS	5,44,69,297	1,06,342	1,15,976	5,07,496	3,79,714	4,27,083	5,97,097	19,07,130	1,45,018	53,580	8,61,196	58,512	5,95,11,117
	TOTAL—CENTRAL GOVERNMENT	15,98,811	..	134	4,218	1,940	..	1,48,364	246	6,388	1,215	28,914	323	17,89,907
	GRAND TOTAL	5,60,68,108	1,06,342	1,16,110	5,11,714	3,81,654	4,27,083	7,45,461	19,07,376	1,51,406	54,795	8,90,110	59,135	6,12,01,024

No. 36—ABSTRACT ACCOUNTS of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

	A.—IRRIGATION WORKS.		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE	UNPRODUCTIVE.	
Central Government	R	R	R	R	R
Baluchistan	...	54,841	...	..	54,841
North-West Frontier Province .	2,27,319	5,85,823	...	...	8,13,142
Rajputana	...	92,868	...	...	92,868
TOTAL CENTRAL	2,27,319	7,33,535	...	...	9,60,854
Provincial Governments.					
Government of Madras (<i>Reserved</i>). .	25,93,037	2,06,159	...	2,87,054	31,76,250
Government of Bombay „ .	30,76,389	13,99,963	...	...	44,76,352
Government of Bengal „ .	...	2,00,907	...	7,13,953	9,14,860
Government of United Provinces (<i>Reserved</i>). .	45,26,492	7,67,612	...	...	52,94,104
Government of Punjab (<i>Reserved</i>). .	1,45,14,904	1,92,833	..	.	1,47,07,737
Government of Burma „ .	9,46,397	..	11,09,975	1,02,852	21,59,224
Government of Bihar and Orissa (<i>Reserved</i>). .	...	16,52,710	...	...	16,52,710
Government of Central Provinces and Berar (<i>Reserved</i>). .	4,47,255	5,62,575	..	...	10,09,830
TOTAL PROVINCIAL	2,61,04,474	50,72,759	11,09,975	11,03,859	3,33,91,067
TOTAL CENTRAL AND PROVINCIAL.	2,63,31,793	58,06,294	11,09,975	11,03,859	3,43,51,921

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plants.	Suspense.	Deduct—Recoveries on Revenue Account.	NET TOTAL.
		R	R	R	R	R	R	R
A.—Irrigation Works—	Central Government.							
	BALUCHISTAN.							
	Unproductive .	Shebo Canal	...	9,068	5,379	349	...	15,796
		Khushdil Khan Reservoir	2	10,161	8,741	1,578	...	20,482
		Nari Weir Canal	113	7,586	8,612	755	...	18,566
		Total	615	26,815	24,732	2,682	...	54,844
	NORTH-WEST FRONTIER PROVINCE							
	Productive .	Lower Swat River Canal	1,407	56,436	8,539	2,942	—861	1,48,158
		Kabul River Canal	3,843	28,058	47,083	155	...	79,134
		Total	6,250	84,494	1,33,622	3,097	—861	2,27,319
	Unproductive .	Upper Swat River Canal	40,298	1,95,081	3,50,487	1,142	1,185	5,85,823
		Total	45,548	2,79,570	4,84,109	4,239	324	8,13,142
	RAJPUTANA.							
	Unproductive .	Tanks in Ajmer Sub-Collectorate	13,108	22,945	22,456	935	—3,702	55,682
		" Beawar 	1,452	6,745	5,541	213	...	13,951
		" Tadgarh 	4,767	9,320	8,783	365	...	23,236
		Total	19,327	39,010	37,780	1,513	—3,762	92,868
	TOTAL CENTRAL GOVERNMENT		65,490	3,45,395	5,45,621	8,434	—3,762	9,60,864
A.—Irrigation Works—	Provincial Governments.							
	GOVERNMENT OF MADRAS (RESERVED).							
	Productive .	Godavari Delta System	12,386	4,20,747	2,32,890	8,492	332	6,74,183
		Kistna 	13,711	3,10,454	1,42,356	3,030	186	4,69,386
		Divipumping Project	1,239	91,447	40,703	866	...	1,34,255
		Penner River Canals System	—1,806	63,891	27,264	580	...	89,929
		Poincy Anicut System	—600	13,240	4,707	159	...	17,506
		Cheyern Anicut	3,178	20,339	8,758	295	...	32,570
		Tirukoyilur Anicut System	804	11,322	4,517	152	...	16,796
		Shattilope Anicut	2,457	16,910	7,213	243	...	26,823
		Lower Coleroon Anicut	9,369	1,04,814	42,707	876	48	1,57,718
		Cauvery Delta System	1,06,197	3,16,986	1,58,739	1,871	...	5,83,793
		Periyar System	5,299	1,00,997	39,872	470	...	1,46,638
		Srivaikuntam Anicut System	15,335	61,035	25,122	296	...	92,388
		Arankuta Channel	—222	2,639	900	31	...	3,348
		Thadapalle 	—3,175	9,624	2,402	81	...	8,932
		Kalingaroyen 	—3,974	8,510	1,649	57	...	6,282
		Palar Anicut System	5,357	35,240	13,777	441	...	54,816
		Vallara Anicut System	—206	690	138	4	...	636
		Mehamattur 	324	3,454	1,407	47	...	5,232
		Vridhbachalam 	502	4,335	1,901	61	...	6,699
		Nandiyar Channel System	—2,886	6,577	1,403	17	...	5,161
		Marudur Anicut 	154	9,168	3,497	41	...	12,860
		Ganjam Minor River System	69	27,016	15,428	621	162	42,973
		Chembambakam Tank	—2,283	3,658	395	12	260	1,523
		Taludur Project	1,895	...	706	24	...	2,625
		Total	1,63,174	16,53,693	7,78,391	18,767	998	25,93,087

Sections C. & C. C.—Irrigation, etc.	Unproductive	Nagavalli River System	432	10,410	6,178	249	...	17,267
		Bhavanesi Tank Project	21	2,024	898	19	...	2,932
		Kurnool-Cuddapah Canal	6,455	76,872	23,893	679	100	1,07,903
		Barur Tank	160	3,999	1,549	52	...	5,760
		Muniyuru Project	257	5,872	2,692	58	...	8,679
		Rushikulya System	3,753	49,611	30,397	1,323	...	84,984
		Jangamakeswarapuram Tank	...	857	157	3	...	517
		Atmakuru Tank	...	3,245	1,425	30	...	4,700
		Dondapad Tank System	236	31	117	3	...	387
		Hajipuram Tank	...	500	2.9	5	...	724
		Mopad Project	...	3,127	1,373	29	...	4,529
		Ponnalur Tank Project	413	2,670	1,354	29	...	4,486
		Anamasamudram Beraperu Tank	—28	—612	—281	—6	...	—927
		Sagileru System	—269	387	34	1	...	153
		Cumbum Tank	312	204	148	4	...	668
		Markapur Tank Project	—29	1,383	388	11	...	1,758
		Yellanur Tank Project	...	1,130	324	9	...	1,453
		Kocheerun Do.	115	479	170	5	...	769
		Siddapur Do.	...	1,363	391	11	...	1,765
		Venkatapuram Tank Project	50	396	128	4	...	578
		Peddinayudu Tank of Chinnarao palem	...	137	60	1	...	198
		Kanniampoliam Anicut	...	2,592	965	32	...	3,589
		Madras Water-Supply and Irrigation System	—228	18,459	5,223	148	1,005	22,602
		Pelandorai Anicut System	942	13,910	5,532	187	...	20,571
			12,592	1,98,546	83,340	2,786	1,105	2,96,159
		TOTAL—A. IRRIGATION WORKS	1,75,766	18,32,239	8,61,731	21,553	2,093	28,89,196
Sections C. & C. C.—Irrigation, etc.	Unproductive	Ganjam Gopalpur Canal	...	285	182	7	...	454
		Buckingham Canal	2,330	2,11,912	63,396	1,500	45	2,84,393
		Vedaranniyam Canal	115	1,485	604	7	...	2,207
		TOTAL—B. NAVIGATION, ETC., WORKS	2,445	2,13,682	69,158	1,814	45	2,87,054
		TOTAL GOVERNMENT OF MADRAS	1,78,211	20,45,921	9,30,889	23,367	2,138	31,76,250
		Carried over	1,78,211	20,45,921	9,30,889	23,367	2,138	31,76,250

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Deduct Recoveries on Revenue Account.	NET TOTAL.
		R	R	R	R	R	R	R
A.—Irrigation works	Brought forward (RESERVED.)	1,78,211	20,45,921	9,30,889	23,367	...	2,138	31,76,250
Productive.	GOVERNMENT OF BOMBAY. Sind.							
	Desert Canal	3,572	1,45,791	33,750	187	...	...	1,83,300
	Unharwah	628	51,614	11,804	66	...	...	64,112
	Begari Canal	4,657	1,56,999	37,731	3,986	...	3,776	1,99,597
	Eastern Nara Works	31,205	1,74,895	1,24,522	2,663	—11	507	3,32,767
	Jamrao Canal	50,854	2,34,359	2,26,778	3,466	—19	339	5,17,099
	Sukkur Canal	925	94,059	21,617	167	735	43	1,17,460
	Gbar Canal	737	1,79,871	40,750	242	...	10	2,2,590
	Alibhar Kacheri Canal	136	—2,495	1,229	47	...	...	—1,083
	Marak Great Canal	...	17,293	19,099	406	...	...	36,798
	Sarfranzab "	...	8,960	8,857	176	...	...	17,493
	Fuleli Canal "	31	1,14,748	1,19,284	2,631	—3,031	168	2,53,495
	Hamanaliwah	—817	17,251	12,776	242	...	...	29,452
	Nawalakhi	44	21,966	15,583	286	...	...	37,879
	Canals in Rohri	281	1,30,812	27,362	1,943	...	1,791	1,48,607
	Sind Canal and Branches	156	57,972	13,135	73	...	...	71,336
	Rajib Chiti and Garanj Canals	...	10,586	2,392	13	...	...	12,991
	Kalri Canal	...	35,994	8,133	45	...	...	44,172
	Indus Canal Right Bank	7,138	22,708	6,744	37	...	...	36,627
	Indus Canal Left Bank	3,374	48,019	11,613	65	...	...	63,071
	Pinyari Canal	18,006	1,16,658	30,429	396	100	227	1,65,362
	Western Nara and Pritchard Phitta	843	2,84,392	64,452	1,801	...	1,443	3,50,045
	Marviwah	...	3,763	850	5	...	...	4,618
	Gharo Mahammdo	...	10,699	2,420	13	...	...	13,133
	Kari Shumali	5,216	33,194	27,195	953	2,725	454	68,829
	Nasirwah	263	17,283	12,423	228	...	...	30,196
	Indus Canals (other canals Fuleli Dt.)	...	12,847	9,096	167	...	...	22,110
	Dambhro	...	18,580	13,155	241	...	...	31,976
		797	9,592	7,355	135	...	...	17,880
		1,28,046	20,18,409	9,12,035	20,680	499	8,758	30,70,911
	Deccan and Gujrat.							
	Gadikeri tank	...	345	592	12	...	...	949
	Mavinkop tank	...	138	236	5	...	...	379
	Shabda channel	2,052	370	1,631	107	...	...	4,160
		2,052	853	2,449	124	...	...	5,478
	Total—Productive	1,30,098	20,19,262	9,14,484	20,804	499	8,758	36,76,389
Unproductive.	Sind.							
	Mahiwal Canal	831	1,29,226	29,739	175	...	23	1,59,948
	Dad Canal	—325	82,423	30,784	1,275	...	14	1,14,145
	Nasrat Canal	2,805	77,551	28,989	1,128	...	...	1,10,363
	Suttha Canal	—1,994	6,356	796	4	...	...	5,162
	Baghar Canal	...	30,002	6,779	38	...	...	36,819
	Dadu Canal	...	30,549	6,908	38	...	...	37,490
		1,317	3,65,887	1,03,900	2,658	...	37	4,63,815

Deccan and Gujrat.

Nira canal including Shetphal Tank	3,566	98,474	96,476	2,867	...	...	2,01,888
Chankapur Tank	2,690	12,867	14,709	437	...	...	30,703
Mhaswad Tank	1,156	5,971	6,738	200	...	...	14,066
Godavari Canal	2,623	1,04,075	1,05,609	3,240	...	101	2,20,446
Pravara River Canal	990	29,842	29,151	885	...	19	60,849
Hathmati and Kharicut Canals	1,293	28,174	3,513	39	...	...	33,019
Lower Panjhra River Works	567	792	909	60	...	...	2,328
Kadwa River Works	311	8,166	8,015	238	...	...	16,730
Pravara River Works Lakh Canal	138	1,326	1,669	50	...	...	3,483
Mutha Canal including Matoba Tank	1,632	57,611	56,013	2,164	282	499	1,17,203
Ekrak Tank	356	7,566	5,202	350	...	...	13,574
Krishna Canal	4,921	7,618	8,321	555	...	...	21,483
Sahiat Tank	...	4,238	505	5	...	...	4,743
Wangroli Tank	...	4,699	540	6	...	...	5,265
Franza Nagrama Tank	...	2,400	286	3	...	...	2,689
Savli Tank	60	4,309	521	6	...	...	4,896
Futelo Tank	...	1,298	154	2	...	...	1,454
Hartala Tank	...	500	335	22	...	...	857
Jamda Canal	98	4,722	3,226	213	...	...	8,269
Mhaswa Tank	...	1,003	671	44	...	...	1,718
Paraul Tank	...	648	613	18	...	...	1,279
Pravara Left Bank Canal	1,941	41,240	40,827	1,214	...	1	85,221
Bhatodi Tank	3,306	2,495	3,883	257	...	...	9,941
Kasurdi Tank	...	483	456	14	...	...	953
Shirsuphal Tank	...	1,432	1,354	40	...	...	2,826
Bhadalwadi Tank	...	1,501	1,419	42	...	...	2,963
Ashti Tank	...	3,555	2,379	157	...	...	6,091
Koregaon Tank	...	902	604	40	...	...	1,543
Pathri Tank	...	3,122	2,090	138	...	...	5,350
Rewari Canal	...	1,498	1,002	66	...	...	2,566
Yerla River Irrigation Works	1,660	8,562	6,841	452	...	...	17,516
Upper Man River Works	...	1,538	1,029	68	...	...	2,635
Maini Tank	...	2,502	1,075	111	...	...	4,288
Chikhli Canal	...	541	362	24	...	...	927
Muchkundi Tank	...	2,122	3,840	76	...	...	5,838
Dambal Do.	...	500	858	18	...	...	1,376
Asundi Do.	...	391	671	14	...	...	1,076
Medleri Do.	...	391	671	14	...	...	1,076
Dharma Canal	...	—282	1,429	40	...	...	1,187
Madag Tank	...	799	1,371	29	...	...	2,199
Gokak Canal 1st Section and Storage Works	17	5,127	3,921	184	...	...	14,140
	27,325	4,70,011	4,24,748	14,402	282	620	9,36,149
Total—Unproductive	28,642	8,25,398	5,23,738	17,060	282	657	13,92,963
TOTAL GOVERNMENT OF BOMBAY	1,58,740	28,45,160	14,43,222	37,864	751	9,415	44,76,352
Carried over	3,36,951	48,91,081	23,74,111	61,231	781	11,553	76,52,602

No. 36A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements	Maintenance and repairs	Establishment.	Tools and Plants	Suspense.	Deduct—Recoveries on revenue Account.	NET TOTAL.
		R	R	R	R	R	R	R
	Brought forward	3,36,951	48,91,081	23,74,111	61,231	781	11,553	76,52,502
A—Irrigation Works.	GOVERNMENT OF BENGAL (RESERVED).							
Unproductive	Midnapore Canal	—180	57,682	1,41,057	1,400	483	135	2,00,907
B.—Navigation, etc., works.								
Unproductive	Hijli Tidal Canal	—38	7,837	15,362	190	..	15	23,396
	Calcutta and Eastern Canals	2,79,610	2,51,288	1,11,327	4,016	—2,442	55	6,43,744
	Purchase of Dredger	..	1,603	89	12	..	..	1,704
	Madaripur Bhil Route	328	32,458	11,674	248	481	..	45,169
		2,79,900	2,93,186	1,38,452	4,466	—1,981	70	7,13,953
	TOTAL GOVERNMENT OF BENGAL	2,79,720	3,50,863	2,30,109	5,866	—1,498	205	9,14,860
A—Irrigation Works.	GOVERNMENT OF UNITED PROVINCES. (RESERVED).							
Productive	Ganges Canal	42,579	6,58,120	10,86,524	23,860	..	28,779	17,82,304
	Lower Ganges Canal	16,834	4,81,007	8,80,452	10,230	..	2,908	18,85,715
	Agra Canal	7,295	1,49,105	2,65,517	3,823	—47	1,292	4,24,400
	Eastern Jumna Canal	11,728	2,17,364	3,75,870	5,558	..	621	6,09,939
	Dun Canal	1,360	33,166	45,046	844	..	11	80,485
	Bijnor Canal	..	15,931	24,083	390	..	8	40,401
	Garai Canal	1,382	9,930	19,193	232	..	..	30,737
	Rohilkhand Canal	2,981	51,240	1,14,774	3,530	..	54	1,74,571
		84,179	16,15,863	28,11,464	48,606	—47	33,573	45,26,492
Unproductive	Betwa Canal	8,203	85,225	1,56,327	2,745	..	2,735	2,49,765
	Ken Canal	2,123	69,562	1,15,411	2,107	..	296	1,88,907
	Dhassan Canal	3,881	55,280	92,084	1,737	..	220	1,52,662
	Pahuj and Garhman Canals	238	6,729	11,319	204	..	..	18,490
	Ghori Nadi Scheme	..	2,459	3,823	50	..	..	6,332
	Ghaggar Canal	1,542	35,568	57,497	760	..	1,026	94,341
	Majhawan Tank	185	3,575	5,983	110	..	..	9,723
	Jhansi Lakes	931	3,217	6,610	121	..	..	10,879
	Hamsirpur Lakes	74	2,723	4,774	83	..	..	7,653
	Seori Lakes	..	1,167	1,971	34	..	..	3,183
	Kalyanpur Tank and Canals—Lalitpur Lakes	..	1,339	2,209	41	..	..	3,639
	Suthra Canal	..	1,473	2,309	30	..	..	3,812

A.—Irrigation Works.

Productive.

Kotra Khamba Tank Banda Lakes	...	554	847	16	...	...	1,417
Khaptia Tank Banda Lakes	...	538	894	16	...	...	1,448
Manipur Tank	...	506	821	15	...	...	1,342
Baramuafi Tank	...	397	617	12	...	...	1,026
Tanks in Banda District	...	1,631	2,497	48	...	...	4,176
Magarpur Tank	84	420	809	15	...	...	1,828
Kulpahar Tank	...	677	1,016	20	...	...	1,718
Barwar Lake	...	2,213	3,419	65	...	...	5,697
TOTAL GOVERNMENT OF UNITED PROVINCES .	17,211	2,75,293	4,71,157	8,228	...	4,277	7,67,613
	1,01,390	18,91,156	32,82,621	56,834	—47	37,850	52,94,104
GOVERNMENT OF PUNJAB (RESERVED).							
Western Jumna Canal	1,48,381	5,43,624	7,44,953	25,705	...	9,417	14,53,246
Upper Bari Doab Canal	63,887	6,02,668	7,50,252	8,622	...	412	14,25,017
Central Work Shop	...	5,256	9,335	15,686	...	..	30,277
Lower Chenab Canal	1,92,179	8,67,140	14,96,396	57,237	..	6,860	26,36,092
Sirhind Canal	93,883	4,10,532	7,25,576	9,974	...	3,674	12,36,291
Lower Jhelum Canal	72,547	3,20,572	6,08,106	8,985	...	46,417	9,53,393
Upper Sutlej Inundation Canal	445	2,79,483	3,10,080	1,516	...	31	5,91,493
Sidhnai Inundation Canals	10,998	57,121	33,612	1,425	..	213	1,02,943
Indus Inundation Canals	2,26,662	3,19,659	2,69,706	11,437	...	85	8,27,379
Upper Chenab Canal	1,69,108	6,16,768	6,83,866	8,849	...	2,287	14,26,804
Upper Jhelum Canal	1,00,550	5,55,023	6,45,639	18,963	...	14,194	13,05,981
Lower Bari Doab Canal	2,81,950	6,95,938	8,83,253	22,294	...	1,871	18,81,564
Muzaffargarh Inundation Canal	49,999	2,56,822	1,51,392	6,419	.	658	4,63,974
Chenab Inundation Canal	5,071	1,11,192	57,267	2,432	...	512	1,75,550
	14,15,660	56,41,798	73,14,532	2,29,544	..	86,631	1,45,14,904
Unproductive .							
Shahpur Canal Project	4,980	61,542	94,413	1,406	...	...	1,57,261
Ghaggar Canal	...	11,802	18,067	623	...	...	35,472
	4,980	73,344	1,12,480	2,029	.	...	1,92,833
TOTAL GOVERNMENT OF PUNJAB .	14,20,640	57,15,142	74,27,013	2,31,573	...	86,631	1,47,07,737
Carried over .	21,38,701	1,28,48,247	1,33,63,854	3,55,504	—764	1,36,239	2,85,69,303

Sections C, and C. C.—Irrigation, etc.

No. 36--A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1924—contd.

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements	Maintenance and repairs	Establishment. Tools and Plant.	Suspense	Deduct—Recoveries on revenue Account.	NET TOTAL.	
	Brought forward	R 21,37,701	R 1,28,48,247	R 1,33,03,754	R 3,55,504	R -764	R 1,36,239	R 2,85,69,303
A.—Irrigation Works.	GOVERNMENT OF BURMA (RESERVED)							
Productive	Ye-u-Canal	1,517	1,31,143	1,27,31	6,358	..	...	2,71,952
	Mandalay Canal	4,004	84,88	9,141	4,694	3,04	1,111	1,95,219
	Shwebo Canal	8,251	1,32,200	1,89,900	7,368	-733	422	3,36,571
	Mon Canal	11,388	64,198	66,680	3,464	-2,994	591	1,42,655
	TOTAL IRRIGATION	25,760	4,12,429	4,58,053	22,982	-723	2,114	9,46,397
B.—Navigation, etc., Works.								
Productive	Iwantee Canal	-3,911	15,746	32,197	621	-33,391	1,689	9,573
	Yandoon Island Embankment	...	1,13,523	31,701	5,954	20,653	309	1,71,522
	Irrawaddy Embankment	33,305	5,25,669	1,80,553	29,317	1,01,691	1,519	8,69,016
	Thorgwa Island Embankment	...	9,433	4,500	495	1,716	27	16,177
	Embankment Dredgers	..	...	...	...	43,687	..	43,687
		29,394	6,64,371	2,49,011	36,387	1,34,356	3,544	11,09,375
Unproductive	Yenwe River Embankment	617	77,231	20,921	4,083	...	..	1,02,852
		617	77,231	20,921	4,083	...	...	1,02,852
	TOTAL NAVIGATION, ETC.	30,011	7,41,602	2,69,932	40,470	1,34,356	3,544	12,12,827
	TOTAL GOVERNMENT OF BURMA	55,771	11,54,031	7,57,995	63,452	1,33,633	5,658	21,59,224
A.—Irrigation Works.	GOVERNMENT OF BIHAR AND ORISSA (RESERVED).							
Unproductive	Orissa Canal Project	8,219	1,48,807	3,37,376	18,052	-14,196	15,250	4,83,008
	Sone Canal Project	56,277	3,97,550	5,07,576	11,089	-11,281	1,223	9,59,988

A.—Irrigation.	Treboni Canal	7,260	82,771	1,02,810	2,258	—225	143	1,94,791
	Dhaka Canal	24	8,553	6,190	216	...	...	14,983
	TOTAL—GOVERNMENT OF BIHAR AND ORISSA	71,780	6,37,681	9,53,952	31,615	—25,702	16,616	16,52,710
Productive	GOVERNMENT OF CENTRAL PROVINCES AND BERAR (RESERVED.)							
	Mahanadi Canal	416	1,50,128	1,88,344	3,604	...	12	3,42,480
	Wainganga Canal	...	44,120	59,861	1,390	...	96	1,04,775
	...	416	1,94,248	2,47,705	4,994	...	108	4,47,255
Unproductive	Khapri Aranda Tank	180	4,012	6,691	172	...	...	11,055
	Chandpur „	...	6,190	12,507	116	...	6	18,807
	Marowda „	...	2,495	3,829	102	...	...	6,426
	Asola-Mendha „	...	13,480	25,723	252	...	5	39,450
	Ghorajheri „	...	9,866	18,134	185	...	7	28,178
	Pindrawan „	497	2,116	3,537	62	...	...	6,312
	Khairbunda „	...	9,383	17,885	176	...	6	27,388
	Rumal „	396	3,626	5,024	126	...	6	9,166
	Ramtek Reservoir	559	11,193	22,855	220	...	17	84,321
	Berera Kalan Tank with Mohari feeder	91	1,241	2,727	22	...	...	4,081
	Tandula Canal Project	168	1,15,371	1,84,433	4,745	...	133	3,06,584
	Nalleshwar Tank	...	4,460	8,009	88	...	2	12,550
	Jananua „	...	2,976	1,055	94	...	...	7,125
	Kettanjheri „	...	1,997	2,457	68	...	2	4,525
	Chorkhamara „	...	4,299	9,221	82	...	1	13,700
	Kumhari „	...	748	1,003	18	...	...	1,769
	Bedalkassa „	...	5,210	10,398	97	...	1	15,704
	Ponra Nalla Scheme	...	1,856	3,304	32	...	...	5,202
	Niwari Tar-Ametha Reservoir Tank	30	2,004	4,041	43	...	...	7,656
	Mala Tank	...	1,018	1,847	18	...	7	2,676
		1,921	2,04,281	3,49,858	6,708	...	193	5,92,575
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES.	2,337	3,98,729	5,97,563	11,702	...	301	10,09,830
	TOTAL PROVINCIAL GOVERNMENTS	22,68,589	1,50,38,188	1,56,73,354	4,02,273	1,07,167	1,58,514	3,33,91,067
	TOTAL—CENTRAL GOVERNMENT	65,400	3,45,395	5,45,621	8,434	—3,762	324	9,60,854
	GRAND TOTAL	23,34,079	1,53,83,883	1,62,18,985	4,70,707	1,03,405	1,59,139	3,43,51,921

No. 37.—ABSTRACT ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORK.	CENTRAL GOVERNMENT.						PROVINCIAL GOVERNMENTS.										Total Central and Provincial.
	Baluchistan.	North-West Frontier Province	Delhi Province	Rajputana	Coorg.	TOTAL	Government of Madras	Government of Bombay	Government of Bengal.	Government of United Provinces.	Government of Panjat.	Government of Burma	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—Irrigation Works.																	
(1) Works for which only Revenue Accounts are kept	...	...	...	...	...	...	...	.	...	..	4,40,710	13,36,162	..	...	...	17,76,872	17,76,872
(2) Works for which neither Capital nor Revenue Accounts are kept	2,340	27,277	4,350	...	...	33,967	36,691	65,561	28,457	21,718	...		2,217	1,35,163	...	2,89,817	3,23,784
TOTAL	2,340	27,277	4,350	...	.	33,967	36,691	65,561	28,467	21,718	4,40,710	13,36,162	2,217	1,35,163	...	20,66,689	21,00,656
B.—Navigation, etc Works.																	
(1) Works for which only Revenue Accounts are kept	...	...	...	...	.	..	...	...	.		...	5,66,029	...	...	...	5,66,029	5,66,029
(2) Works for which neither Capital nor Revenue Accounts are kept	...	...	...	...	...	...	88,278	2,675	1,84,200	...	82,501	30,948	36,502	...	...	4,75,104	4,75,104
TOTAL	...	...	...	...	...	...	88,278	2,675	1,84,200	...	82,501	5,96,977	86,502	...	...	10,41,133	10,41,133
GRAND TOTAL	2,340	27,277	4,350	...	...	33,967	1,24,969	68,236	2,12,667	21,718	5,23,211	19,33,139	88,719	1,35,163	...	31,07,822	31,41,789

No. 37-A.—DETAILED ACCOUNT of RECEIPTS from IRRIGATION, EMBANKMENT AND DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1924.

CLASS OF WORK.	Water Rates.	Owners' Rates.	Water-supply of towns.	Sales of water.	Plantations.	Other Canal Produce.	Water power.	Navigation.	Rents of Buildings.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Deduct—Refunds.	TOTAL.
A.—Irrigation works:—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Government.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
North-West Frontier Province	27,277	...	...	...	...	...	...	...	...	...	...	...	...	27,277
Delhi Province	...	...	...	...	...	...	...	...	...	...	...	4,350	...	4,350
Baluchistan	408	...	...	...	...	...	...	...	34	...	...	1,898	...	2,340
TOTAL CENTRAL GOVERNMENT	27,685	...	...	...	...	...	...	...	34	...	...	6,248	...	33,967
Provincial Governments.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
Government of Punjab	4,37,291	...	...	182	1,735	448	...	...	1,231	50	...	—219	8	4,40,710
Government of Burma	708	12,08,007	...	2,046	1,111	...	...	3,100	4,786	...	59	1,16,354	9	13,36,162
Total	4,37,999	12,08,007	...	2,228	2,846	448	...	3,100	6,017	50	59	1,16,135	17	17,76,872
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
Government of Madras	...	...	...	539	6,865	2,579	19,395	...	454	781	—530	6,757	99	36,691
Government of Bombay	18,291	...	...	529	3,562	14,574	...	...	1,246	16	1,081	26,568	306	65,561
Government of Bengal	27,448	...	...	...	...	...	...	...	152	...	...	867	...	28,467
Government of United Provinces.	10,618	...	...	15	...	290	...	...	240	...	132	11,257	834	21,718
Government of Bihar and Orissa	1,112	...	...	...	34	511	...	...	4	...	...	556	...	2,217
Government of Central Provinces and Berar.	1,07,934	...	...	1,344	...	1,866	...	...	6,101	...	6,983	11,584	649	1,35,163
Total	1,65,403	...	...	2,427	10,461	19,820	19,395	...	8,197	747	7,666	57,589	1,888	2,89,817
TOTAL PROVINCIAL	6,03,402	12,08,007	...	4,655	12,307	20,268	19,395	3,100	14,214	797	7,725	1,73,724	1,905	20,66,689
TOTAL A—IRRIGATION WORKS	6,31,087	12,08,007	...	4,655	13,307	20,268	19,395	3,100	14,248	797	7,725	1,79,972	1,905	21,00,666
B.—Navigation etc. Works.														
Provincial Governments.														
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.														
Government of Burma	...	3,53,401	...	1,025	2,725	...	...	1,84,649	900	...	...	23,329	...	5,66,029
Total	...	3,53,401	...	1,025	2,725	...	...	1,84,649	900	...	...	23,329	...	5,66,029
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
Government of Madras	...	...	...	...	39,465	...	...	3,739	64	778	5,877	43,208	4,853	88,278
Government of Bombay	...	...	...	...	...	...	...	...	...	...	...	2,675	...	2,675
Government of Bengal	...	...	...	...	1,043	...	...	64,305	926	...	—1,500	1,19,691	265	1,84,200
Government of Punjab	65,899	...	...	445	1,075	1,536	408	...	24	1	...	13,113	...	82,501
Government of Burma	...	13,980	...	...	...	...	...	...	...	...	15,001	1,967	...	80,948
Government of Bihar and Orissa	...	...	...	139	722	...	...	9,943	197	...	13	75,558	70	86,502
Total	65,899	13,980	...	584	42,305	1,536	408	77,987	1,211	779	19,391	2,56,212	5,188	4,75,104
TOTAL B.—NAVIGATION, ETC. WORKS.	65,899	3,67,381	...	1,609	45,030	1,536	408	2,62,636	2,111	779	19,391	2,79,541	5,188	10,41,133
TOTAL PROVINCIAL GOVERNMENTS	6,69,301	15,75,388	...	6,264	58,337	21,804	19,803	2,65,736	16,325	1,576	27,116	4,53,265	7,093	31,07,822
GRAND TOTAL	6,96,986	15,75,388	...	6,264	68,337	21,804	19,803	2,65,736	16,359	1,576	27,116	4,59,513	7,093	31,41,789

Section C. and C. C.—Irrigation, etc.

No. 38.—ACCOUNT of EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which NO CAPITAL ACCOUNTS are maintained for the year ended 31st March 1924.

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DETAILS.	CENTRAL GOVERNMENT							PROVINCIAL GOVERNMENTS											Total Central and Provincial.
	India General	Balu-chistan	North-West Frontier Province	Delhi Province.	Raj-putana.	Coorg	TOTAL	Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab	Government of Burma.	Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Stan States-Federation	TOTAL.	
A.—IRRIGATION WORKS—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
(1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT—																			
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Extensions and Improvements	...	...	...	...	...	...	...	...	...	...	...	2,855	1,15,947	...	...	...	...	1,18,802	1,18,802
Maintenance and Repairs	...	...	...	...	...	...	...	...	...	...	...	1,09,995	3,71,743	...	...	...	...	4,81,738	4,81,738
Establishments	...	...	...	...	...	...	...	...	...	...	...	1,59,393	4,08,828	...	...	...	...	5,68,221	5,68,221
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	1,555	25,528	...	...	...	...	27,083	27,083
Suspense	...	...	...	...	...	...	...	...	...	...	...	4,134	10,515	...	...	...	...	1,46,785	1,46,785
Deduct Recoveries on Revenue Account	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	383	383
TOTAL	...	...	...	...	...	...	...	...	1,32,136	...	...	2,69,281	9,11,581	...	...	...	...	10,48,676	10,48,676
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—																			
Works	...	3,338	...	...	1,039	1,069	5,446	87,723	6,71,926	766	14,454	...	...	...	41,650	...	3,777	8,23,396	8,28,742
Extensions and Improvements	...	...	16,500	...	...	...	16,500	2,30,718	...	...	...	...	9,142	...	26,903	...	...	2,48,479	2,64,979
Maintenance and Repairs	...	...	...	...	...	4,775	4,775	13,55,681	11,13,025	16,424	35,382	...	...	2,624	71,108	...	189	25,94,433	25,99,208
Establishment	...	7,608	45,176	...	305	1,713	54,802	5,94,125	4,18,503	28,924	27,639	2,050	2,402	946	2,04,743	...	40	12,74,568	13,29,370
Tools and Plant	...	92	...	...	27	318	253	13,982	24,666	418	1,410	...	479	66	3,594	...	...	43,657	43,910
Grants-in-aid	...	9,354	...	...	...	...	9,354	...	...	...	...	...	...	...	...	...	...	9,354	9,354
Suspense	...	...	...	...	...	...	...	...	26,833	...	179	...	...	...	...	...	...	27,017	27,017
TOTAL	...	20,208	61,776	...	1,371	7,875	91,130	22,82,229	22,04,282	46,532	78,706	2,050	12,022	3,636	2,47,998	...	4,006	49,57,416	50,48,546
(3) MISCELLANEOUS EXPENDITURE—																			
Works	...	...	...	...	...	...	...	16,594	...	...	...	...	...	...	...	...	...	16,594	16,594
Extension and improvements	...	...	...	...	...	...	...	...	...	...	...	...	81,731	...	...	...	...	81,731	81,731
Maintenance and Repairs	...	...	...	...	...	...	...	6,38,768	...	...	...	...	...	...	...	...	...	6,38,768	6,38,768
Establishment	...	...	372	...	4,438	...	4,810	3,04,426	12,557	...	83,742	87,656	21,475	5,716	34,437	...	...	5,50,059	5,54,869
Tools and Plant	...	...	1	...	18	...	19	1,433	928	...	53	14,348	4,237	655	1,185	...	...	5,657	5,638
Pensionary Charges	...	...	60,040	...	...	...	60,040	...	752	793	1,37,750	11,03,073	...	17,230	5,379	...	...	12,64,977	13,25,017
Other charges	97,304	...	250	28,050	704	...	1,26,308	3,499	49,278	...	1,797	70,661	...	26,000	44,143	...	...	1,96,878	3,21,686
Grants-in-aid	...	...	4,000	...	...	...	4,000	...	...	...	...	...	...	...	...	...	...	4,000	4,000
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Deduct Recoveries on Revenue Account	...	...	...	...	...	...	...	...	...	...	...	722	12	...	21,500	...	...	22,210	22,210
TOTAL	97,304	...	64,863	28,050	5,160	...	1,95,177	9,27,800	63,515	793	2,23,342	12,46,420	1,07,505	49,601	63,694	...	...	36,970	36,970
TOTAL A.—IRRIGATION WORKS	97,304	20,308	1,26,339	28,050	6,531	7,875	2,86,307	32,10,029	21,35,661	47,325	3,02,048	15,17,751	10,07,013	53,237	4,11,692	...	4,006	86,88,762	89,75,069

FINANCE AND REVENUE ACCOUNTS OF THE