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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	1829	Press
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410-411		
Dated	18 6.	1867.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
18th June 1867.*

No. 410. Read the following Circular from the Government of India in the
Public Works Department :—

Rules for accounting for water rents in the } (Here enter 11th May 1867, No. 41.)
Punjab.

No. 411. ORDER THEREON, 18th June 1867, No. 1,829.

ACCOUNT, No. 29.

Ordered to be recorded.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

3

CIRCULAR No. 41 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

SIMLA, MAY 11, 1867.

Rules for accounting for Water rents in the Punjab.

Read the following :—

No. 827, dated 1st November, 1865.

From—MAJOR J. CROFTON, R. E., *Under Secy. to Govt. of Punjab, in the P. W. Dept., Irrigation Branch,*

To—Secretary to Government of India, P. W. Dept.

In accordance with the instructions conveyed in your letter No. 330 A, dated 11th April last, I am desired to forward a report by the Chief Engineer of Irrigation on the existing procedure of the Department in accounting for revenue from irrigation works in the Punjab, with a memorandum by the Controller of Public Works Accounts on the system recommended for adoption in future, accompanied by a set of Rules and Forms of Accounts for the guidance of all Officers concerned, which have received the approval of this Government.

2. His Honour the Lieutenant Governor considers that it will be advisable to defer the introduction of the new system on the Western Jumna Canal until the commencement of the ensuing official year, in order to give time for carrying out the preliminary arrangements which these alterations will render necessary. Hitherto the collection of water-rent on that canal has been managed by the Canal Officers themselves, and the rajbhas as well as numerous private water-courses supplying more than one village have been constructed and maintained by tucavee advances, which are recovered from the villages concerned simultaneously with the water-rent. Previous notice should be given to the Civil District Officers to enable them to mature their arrangements for the collections. Enhanced water-rates are now under consideration, which will admit of the expenditure on the rajbhas and water-courses being defrayed from Government funds without loss to the State.

3. On the Barsee Doab Canal, the new system may be adopted as soon as the orders of the Government of India are received on these proposals, the existing procedure differing from that now recommended only in a few comparatively trifling particulars.

REPORT BY MAJOR J. CROFTON, R. E., CHIEF ENGINEER, ON THE REVENUE ACCOUNT SYSTEM
IN THE IRRIGATION DEPARTMENT, PUNJAB.

In letter No. 330A, dated 11th April last, from the Secretary to Government of India, Department Public Works, a report was called for with especial reference to the three following points :—

1st.—The mode in which demands for water-rents and the like are raised, recorded, and communicated for recovery to the Civil District Officers.

2nd.—The checks in use to ensure conformity between the demands and the annual assessments.

3rd.—The means employed for a periodical systematic comparison of the realizations with the demands, and for prosecuting the recovery of outstanding balances.

Definite rules and forms of accounts for the guidance of all Officers concerned to accompany the report.

2. The annual assessment on the Western Jumna, as well as the Barsee Doab Canal, are at present based on the area of land irrigated during each crop, or half-yearly.

This has been ascertained hitherto by measurement with the chain at the close of each cultivating season, or as soon as possible after the irrigation for that season has reached its maximum limit. To obviate the expense and other evils attendant on repeated measurements of the same areas, it has been proposed to substitute, wherever practicable, field maps for

*To the Secy to Govt of Madras
Public Works Dept.*

each village, shewing the distribution of the fields in detail; each numbered to correspond with a tabular statement of areas. The assessing Officer would thus be enabled to identify the irrigated fields by a simple ocular inspection, recording the numbers as he proceeded, and subsequently filling in the areas into the assessment paper from the table.

The experiment is now being tried in some of the villages of the Umritsur Division with maps compiled by the Revenue Settlement Officers, and if it prove successful, will be extended to other districts of which accurate field maps may be procurable.

3. The contracts in lump-sums for water-supply which were formerly in force to a large extent on the Western Jumna Canal have all lapsed within the last two or three years, and it is not advisable to renew them until the general re-modelling of the works, now under consideration, has been completed. The irrigation from the Barea Doab Canal is not yet developed sufficiently to afford reliable data for the formation of contracts.

With a system of fixed annual payments for the water service, the accounts would of course be much simpler; but for the present, the half-yearly record of area irrigated must be accepted as the basis of the demand.

4. On the Barea Doab Canal the existing procedure is as follows:—The measuring Officer records, in the field, as he proceeds, the dimensions of each field with the other items of information required for assessing the demand, in a tabular statement termed the "Khusrah," Form No. I, separate for each village estate. These statements, with the signatures of the Lumberdars and Putwarrees of the villages attached in attestation of their correctness, are forwarded daily to the Executive Engineer's Office. This paper forms the basis of the demand and statistical returns.

5. An abstract of the Khusrah (or Khutonee) in Form No. II, is then prepared in the Executive Office, shewing the amounts due from each individual cultivator, which is forwarded through the Chief Engineer's Office to the Commissioner of the Division, whence it is transmitted to the Deputy Commissioner for realisation.

The above are both vernacular papers.

6. Two other returns in English are submitted through the same channel to the Commissioner:—

Form No. III.—Statement separate for each district, shewing the aggregate amounts, abstracted from the several "Khutonees," realisable from each village in that district.

Form No. IV.—Statement of aggregate demands from each district of the Division (Civil), abstracted from returns in Form III.

The total amount of free grants is entered at foot of the last-mentioned return.

7. These three series of papers are the only documents connected with the realization of the demand for water-rents which pass through the hands of the Irrigation Officers.

* A deduction of 6 per cent. on the aggregate demand is made by the Deputy Commissioner from the amount realised and paid over to the Lumberdars and Putwarrees, on account of their share in the assessment and collection in the proportion of 5 per cent. to the former, and 1 per cent. to the latter.

The means of ensuring prompt realization of the demand, as well as the mode of collecting, have hitherto been considered to lie exclusively in the province of the Collecting Department.*

8. Regarding remissions of water-rent made subsequent to the preparation of the demand statements, which, however, are of very rare occurrence, the regulations are at present very indefinite, or rather there are no precise rules at all.

An appeal from the Canal Officer's assessment lies to the Commissioner of the Division, who, if he sees fit, can order the remission to be made. But if objections made to the assessment at the time of collecting, and referred by the Deputy Commissioner to the Canal Officer for disposal, be considered valid by the latter Officer, the authority necessary for making the deduction from the demand statement is not clearly laid down.

9. Statement Form No. 5 shows the total half-yearly income from all sources for the Canal Executive Division. The water-dues are obtained from the statements furnished to the Commissioner, deducting any remissions which may have been subsequently made. The mill-rent and other miscellaneous items are collected by the Executive Officers themselves, and accounted for as prescribed in the Public Works Regulations, the amounts being passed through the Divisional Cash-books, and paid into the Civil Treasuries as received. From these returns the aggregate yearly credit to the canal is computed.

10. On the Western Jumna Canal the procedure as far as the completion of the Demand Statement, is much the same as described above; subsequent to this it is adapted to the old system of collecting all dues through the Irrigation Officers, which is still in force on this canal.

11. The collection "Warrant," corresponding to the "Khutonee" (para. 5) differs from the latter in one important particular, *viz.*, only the total amount due from the village under each differently rated head of water service is entered; not the names of the individual cultivators from whom it is realizable.

12. The warrants, when prepared and checked in the Superintendent's Office, are sent to the Zillahdar, who distributes them among the Lumberdars of the several villages for realization. The aggregate charges for the village are then divided off to the several parties from whom they are due by the Putwaree, who has previously made a copy of the Khusrah or Field Register, in which the name of each cultivator is recorded.

13. The collection is carried out by the Lumberdars or Mokuddums of each village, for which they receive 5 per cent. on the aggregate demand if the whole be collected within three months from the date of the issue of the warrant. The cash, as received, is deposited by the Lumberdar with a Potadar, or Native Banker, who gives a receipt for the amount which is handed over to the Zillahdar from whom the Lumberdar receives a counterfoil receipt from a book in the proper form supplied to him by the Superintendent. When a sufficient sum has accumulated in the Potadars' hands, the Zillahdar directs him to pay it into the nearest Government Treasury, receiving the Treasury Officers' receipt for the amount, which is handed over to the Zillahdar, who then returns him the receipt formerly given to the Lumberdar. The deposit is at no time to exceed Rs. 1,000 in the hands of the Native Banker, who gives security to the amount of Rs. 2,000. The Putwarrees receive 1 per cent. and the Potadars $\frac{1}{2}$ per cent. on the aggregate water-rent which are entered as separate items in the "Warrant," and collected from the villagers in addition to the water-rates.

In the independent territory of Jheend, the collections are made by the Rajah's Tehseeldars according to the "Warrants" furnished to them from the Canal Superintendent, and the amount paid into the Gohana Treasury of the Rohtuck District.

14. A Register ("Touzee") or rather account current of demands and collections, is kept by each Zillahdar, in which the amounts of the warrants, as received from the Superintendent's Office, are debited, the sums collected as shown by the Potadars' receipts being entered on the Credit side.

15. Cash paid into the Government Treasuries is credited in his monthly account current of the usual form; the Treasury Officers' receipts to the Potadar being attached as vouchers.

Copies of both these papers are forwarded to the Superintendent's Office at the close of each month.

16. The Rajbhas on this canal were originally constructed by the Canal Department at the expense of the villages concerned; and the annual current charges for repairs and clearance on them, as well as numerous private water-courses which deliver water to more than one village, are still defrayed by tuccavee advances, recoverable with the water-rent at the close of each irrigating season. The account is kept separate for each Rajbha or water-course, the total expenditure during the season being distributed ratably according to the area of irrigation; and the amount due from each village entered as a separate sub-head in the "Warrant."

The demands and receipts on this account are registered by the Zillahdar in a separate "Touzee"

17. All the above documents are in the vernacular, except the "Warrant," to which an English copy is attached. A separate account is kept in the Superintendent's Office with each Zillahdar.

The amounts due, as computed in the "Warrants," are lodged in the Office in English as well as vernacular.

The accounts of the "tuccavee" expenditure are kept by the Executive Officers in the mode prescribed for the Public Works Department, abstracts being forwarded monthly to the Superintendent of the canal, in whose Office the distribution of the charges to the villages concerned is made.

18. In the English account current forwarded monthly to the Accountant General of the Province by the Superintendent, the amounts deposited during the month in the Native Bankers' hands, as shown by the accounts current of the several Zillahdars, are entered on the debit side; payments into the Government Treasuries being credited with the Treasury Officers' receipts attached as vouchers.

The aggregate of the demands for water-rent according to the warrants issued during the month, with the balance remaining unrealised at the close of the previous month, and the amount of the outstanding balance, after deducting the collections of the month in question, are shown in a memorandum attached to the account current.

19. As the system will shortly be altered by the transfer of the collecting duty to the Civil Department, and the construction of a series of Rajbhas by Government funds, it seems unnecessary to enter into greater detail here as regards the existing procedure. The account system for all irrigation works of the same class should, of course, be identical. It will have been observed from the above description that the whole of the arrangements connected with the assessment and realization of the water-rent, as well as the distribution and recovery of the charges for "Tuccavee," are made in the Superintendent's Office.

According to the late orders altering the organization of the Irrigation Department by which the Superintendent has been appointed Superintending Engineer of the Eastern Circle, Irrigation Works, these duties should have been transferred to the several Executive Officers, of whom there are four in the Circle. It has been considered advisable, however, to leave matters as they were, at least until the completion of the assessments, &c., for the last rubbee crop. The transfer in the middle of a season would have been productive of confusion.

20. The procedure on the Delhi and Goorgaon irrigation works is the same as on the Western Jumna Canals.

21. On the Inundation Canals, from the Sutlej, Chouab and Indus rivers, no separate water-rate is levied, the land revenue including both land-tax proper and water-rent, the assessment and collection of which is exclusively managed by the District Revenue Officers. In the Gogaira District a portion of the aggregate land revenue in the irrigating villages, fixed at the last settlement, was then divided off as due to water-service from the canals, subject to remission in case of a failure in the water-supply. The rules direct that the Canal Officers shall be consulted by the Civil Officers in all cases of claims for remission of revenue in the irrigating villages when such claims are in any way connected with the water-supply from the canals. Beyond this, the Irrigation Department has hitherto had no concern with the realisation of the demands.

22. Statistical and other returns, in addition to those above described, are submitted by Executive Officers for the several Canal Divisions, from which the general returns for the annual Revenue Reports are compiled in the Chief Engineer's Office. As they do not, however, form portions of the system of accounts, it seems unnecessary to refer to them further here.

23. The existing procedure, with some slight modifications, and the forms of returns now in use on the Barce Doab Canal, for the assessment and communication of the demand to the Civil Officers for realisation may, I think, be accepted as suitable, as well as sufficiently elaborate for all the purposes in view in the new system of Revenue accounts.

24. I do not see any object in the "Khutonees," or detailed statements of demand passing through so many channels before reaching the Collecting Officer. It would be a saving of time and trouble were the Canal Executive Officer to send them direct to the Deputy Commissioner with a list in the vernacular of the villages concerned. They might be sent in batches, as prepared and checked in the Canal Executive Office, without waiting for the completion of the whole number of documents connected with the irrigation in the District. Each village statement is complete in itself, so that the collection may be made on it without reference to the demands on any other portion of the District. The total demand, deductions on account of collecting fees, &c., and net balance, should be shown in English, as well as vernacular, on each Khutonee.

25. On the completion of the whole of the village papers for a District, the Abstract, Form No. III, should be sent as heretofore to the Commissioner through the Chief Engineer's Office. Remissions and free grants also should be shown by villages for the whole District in this paper.

26. The (Civil) Divisional Statement, Form No. IV, might, I think, be dispensed with, as suggested in the Controller's Memorandum annexed, unless there be some special object in retaining it, with which we are at present unacquainted; were the Canal and Civil Divisions contemporaneous, such an abstract might be useful. As it is, however, portions of two or more Civil Divisions may be included in a Canal Division, or *vice versa*, so that the total irrigation demands from any one Civil Division are not necessarily shown in the returns from any single division of the canal.

27. The subsequent procedure recommended for adoption in future is so clearly set forth in the Controller's Memorandum, that I need not go over its several provisions in detail.

28. The Budget-Estimates of income called for in Circular No. 35, dated 11th April 1865, are computed in the first instance on the average of realisations in former years, modified by any information available at the time as to probable alterations in the coming year. The revised estimates cannot, with any degree of certainty, be made up until the completion of the measurements for the kharreef crop of the year to which they refer, usually not before the latter end of November at earliest.

29. It will be advisable, I think, for the present at least, to retain the existing mode of recovering Tuccavee advances for repairs of rajubhas on the Western Jumma Canals simultaneously with the water-rent. The system has hitherto worked very smoothly. It is hardly worth while making any alteration for the short time the necessity for these advances is likely to last.

30. The annexed rules and forms of account will, I think, answer every practical purpose. Alterations in detail can be made hereafter if found to be advisable.

(Khusrah No. I.)

خسرو پیمائش ازرقی آبشاری نہر باری دروازہ درون راجا خانہ چوک موضع لیکنہ ضلع فصل سنہ

نمبر شمار		
نمبر کھاتہ		
۱۰ ۱۰۰		
طول		
عرض		
۱۰ ۱۰۰	تور	
	جہتہ	
نام جنس		
۱۰ ۱۰۰		

۱۸

کینڈسٹ موخ پیرنگہ ضلع نسل سہ

منڈب اٹامیوار اراضی آبپاشی نہر بابی دواب درین

کینڈسٹ	زرنگان		میزان	اراضی	نمبر خسره	نام ارضی	نمبر شمار
	زرنگانی	در بندی					

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III.

BAREE DOAB CANAL

REVENUE DEPARTMENT

DIVISION No.

Statement showing the area of Irrigation and Water-rate to be collected in the

District for the

Crop of

1	2	3	4	5	6	7	8	9	10	11		
GENERAL NUMBER OF THE BOOK.	REGISTER NUMBER.	NAMES OF VILLAGES.	AREA IRRIGATED.			AMOUNT OF WATER-RATE.			DEDUCT LUMBERDARS' AND PUTWARRERS' FEES.	NET AMOUNT OF WATER-RATE TO BE REALIZED.		
			By Dall raised by	By Tor surface Irrigation.	Total area irrigated.	For Dall at 2 as. per Kunal.	For Tor at 4 as. per Kunal.	Total Water-rate.				
			K.	M.	K.	M.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.

(7)

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BARRÉ DOAB CANAL

REVENUE DEPARTMENT.

DIVISION No.

Statement showing the area of Irrigation and Water-rate to be collected in the

Division for the

Crop of

[illegible]

Free grants:

4

BAREE DOAB CANAL

REVENUE DEPARTMENT

DIVISION NO.

Statement showing the total revenue to be realized for the

Crop of

[illegible]

MEMORANDUM BY MAJOR J. J. McLEOD INNES, CONTROLLER OF PUBLIC WORKS ACCOUNTS, PUNJAB.

In the letter from the Government of India to the Punjab Government, No. 330 A, of the Public Works Department, dated 11th April 1865, it has been directed that the Chief Engineer of Irrigation and myself are jointly to enquire into matters connected with the collection and account of canal water-rent; three definite points being specially noted for attention, and to submit a report on the whole subject with rules and forms of account for the guidance of Officers concerned.

2. The first point noted for special attention is—

“The mode in which demands for water-rent and the like are raised, recorded, and communicated for recovery to Civil District Officers.”

3. The Chief Engineer proposes that the procedure and forms communicated by Major Gulliver, as current on the Baree Doab Canal, should be adopted, and they appear to me to be as satisfactory as the present state of topographical knowledge and supply of maps will admit. But I would submit that to put the recording of irrigation on a really satisfactory basis, it will be necessary for the Zillahdars and other responsible officials to possess field-books interleaved with maps of the various villages, more or less exhaustive; by which in spite of the alterations of the boundaries of fields, there will be a wholesome check afforded in the comparison of the known areas of portions of villages with the areas recorded for irrigation. At present it may, I understand, be admitted that, practically the areas irrigated are re-measured for each crop, a procedure involving an immensity of labour, and not susceptible of precision in supervision except at a great cost.

4. The forms that are proposed for the series by which to arrive at, and to communicate to the Civil Officers, the amount to be realized are four in number, *viz.*:—

No. 1.—The Khustrah, or vernacular paper of measurement and areas.

No. 2.—The Khutornee, which calculates out the irrigation for each village, and details the parties from whom the dues should be recovered.

No. 3.—Collates by villages the sum to be realized in each District.

No. 4.—Collates by Districts the sum to be realized in each Civil Division.

Each series is distinct for each division of the Canal Department.

5. This series, as I have already said, seems to me to provide for all wants towards enabling the District Officers to collect the sums assessed by the Canal Officer, and to acquaint themselves with the ground of the assessment. The only other remark I have to make is, that unless it be required by the Commissioner to fit into his own Office arrangements, Return No. 4 might be dispensed with; as practically the “District” is the measure or unit in all matters of information wanted by the Commissioner, and also by the Accountant General.

6. Form No. 5 of the series gives the connecting link between the detailed assessment reported to the Civil Officers for recovery, and the revised estimate, which is understood to be meant by “the annual assessments,” named in the second point of enquiry,—and therefore forms the check referred to in it, over conformity between the demands and the annual assessment.

7. The third point of enquiry is “the means employed for a periodical systematic comparison of the realizations with the demands, and for prosecuting the recovery of outstanding balances.” With reference to the “systematic comparison,” there are two series:

1st.—That which is founded on direct communication by the Civil Officer to the Executive Engineer, and enables the latter to watch the monthly realization, and subsequently report to the Controller of Accounts.

2nd.—That which is founded on the information furnished to the Controller by the Accountant General of the Province, and which enables the Controller to watch the progress of realizations, and which is checked by the Executive Engineer's Report in the first series.

8. For the first series I have prepared two Returns, Forms A and C, *viz.*:—

A.—A monthly return to be furnished by the District Officer to each Canal Executive Engineer for whom he collects water-rent.

C.—A Half-yearly Return to be furnished by every Canal Executive Engineer to the Controller for each District, by whose Officers his water-rent is collected.

9. I may here observe that all possible recoveries during any official year are understood to be on three accounts, *viz.*, taking 1865-66, for example—

1st.—The rubbee or winter crop of the preceding year, 1864-65, for which the measurements are taken towards the end of that year, 1864-65, and the assessment and recoveries are not made till 1865-66.

2nd.—The Khurreef of 1865-66, of which the measurements and assessments are made about the middle of the year, and of which the recoveries also should be made in the same year.

3rd.—The amount still outstanding unrecovered on 1st May 1865 for the Khurreef of 1864-65, and previous crops.

10. To facilitate comparison between recoveries and assessments, I have thought it right to sub-divide the Returns of recoveries under these three heads. The Chief Engineer concurs with me, I understand, in thinking that there is no need to detail the villages in these Returns; but some further information than the total per month per District per Canal Division is wanted, and the District account and estimates against which the recoveries are made, appear to me the most reasonable detail, under which the entries should be shown.

11. By the forms, then, which I propose for the first series, the Executive Engineer can watch closely the realization being made in each District for each crop for which the assessment has been sent in—and the Controller can learn, at the end of each half-year, the “sums that have been realized in each District during each month for each canal division,” and this information is sub-divided under the three heads referred to in the two preceding paras.

12. For the second series I have not endeavoured to prescribe the return which the District Officer should send the Accountant General—or the form in which the latter Officer should keep his book on the subject. These have probably been already ruled in the Financial Department.

13. But the remainder of the series is as follows:—

Form B.—A monthly Return to be furnished by the Accountant General to the Controller, showing in one list the realizations made in the month by each District for each Canal Division.

Form D.—A Register to be kept up by the Controller, one for each Canal Division in which the assessment and realizations are to be recorded, the entries for the former being obtained from the annual estimates, &c., and those for the latter being extracted from the Accountant General's Return, Form B.

Form E.—A Journal to be kept up by the Controller, in which the monthly realizations for each Division are extracted from Form D into a column for each month.

I would observe that the instructions are that the Controller shall record the recoveries at each treasury. But by the term “treasury,” I understand the “Sudder Treasury” only, as the accounts of all branch treasuries are incorporated daily in those of the Sudder Treasury; and as there is one Sudder Treasury to each District, I have used the term “District” throughout instead of “Treasury.”

14. The total of each column Form E (being the total revenue arrived at by Canal Divisions) should be equal to the total of the Accountant General's Return B for the same month (being the total revenue arrived at by Districts). If the totals are equal then it is certain that the connecting paper (Form D) has been correctly kept.

15. Further each Half-yearly Return, Form C, should be compared with the corresponding column in Form D, and, if they agree, it proves that all the returns have been in accord, and that the books have been correctly kept. And unless they agree, the items of difference should be enquired into and adjusted. In this there should be no difficulty since in the Executive Engineer's Return, Form C, and Controller's Register, Form D, the items are defined for each District for each month for each Canal Division (see under-line, sentence of para. 11).

16. Journal, Form E, will be the medium for the entry into the Provincial books, as directed in para. 2, Section 5, Chapter XX of Public Works Code.

17. As regards the concluding portion of the third item, I have arranged throughout for watching the recovery of outstandings, by making “outstanding,” *i. e.*, balance due for former crop, one of the three sub-heads under which the Executive Engineer receives, keeps, and accounts for recovery. I do not presume I am intended to arrange for the mode of pressing for recovery.

And I would here finally remark, as it is a matter of account, that, although it is in accordance with the present system of account keeping that the credits to the Canal Department should be for actual realization, still provision should in fairness be made for affording to the canal credit for all those remissions and non-recoveries of items, for which the canal should receive credit, and for the non-realization of which it is not responsible.

C.

BAREE DOAB CANAL DIVISION No.

Return of sums reported to be realized on account of Water-rent in the _____ District,
during the half-year ending _____

	AMOUNT PER CROP.			TOTAL.
	Balance of old crop.	Rubbee of	Khurroof of	
Assessed originally, or outstanding on 1st May ...				
Modifications, Additions ...				
Total ...				
Remissions.				
Balance ...				
Realizations.				
During previous months of the year ...				
Ditto 1				
" 2				
" 3				
" 4				
" 5				
" 6				
Six months of the half-year.				
Total ...				
Balance unrealized ...				

Notes or Remarks.

Dated

Division

Exec. Engr.,
Canal.

D.
Register of sums reported by the Auditor General, Punjab, as realized on account of Water-rent for the _____ Division of the
Canal, during the year 18 _____

	NAME OF DISTRICT.		NAME OF DISTRICT.		TOTAL.	
	DURING MONTH.		TOTAL TO DATE.		DURING MONTH.	
Balance due from last year ...						
Rubbee crop ...						
Khurroof " ...						
SUBSEQUENT MODIFICATIONS TO BE ENTERED IN THE REMAINING SPACE.						
May						
June						
July						
August						
September						
October						
November						
December						
January						
February						
March						
April						
Total						

E.

Journal of Revenue on account of Rent for water supplied by the Irrigation Department during the year 186

NAME OF DIVISION.	ASSESSMENT.				AMOUNT REALIZED DURING												REMAIN- ING UNRE- LIZED.	
	Balance over for last year.	Number of	Khureef of	Total.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.		Total.

PROCEDURE TO BE ADOPTED IN ACCOUNTING FOR WATER-RENT INCOME.

EXECUTIVE OFFICERS, IRRIGATION DEPARTMENT.

1. In the absence of contracts, the "Khursah" or field measurement paper, Form I, in the vernacular, forms the basis of all the demand as well as statistical returns. For each village estate, the Khursah will be a separate document, numbered in a separate series for each district. These statements, with the signatures of the Lumberdars and Putwarees attached, will be forwarded daily by the Measuring Officer to the Canal Executive Office.

2. From the "Khursahs" as received in the Executive Office will be compiled the Demand Statements or "Khutonees," Form No. II, also in the vernacular, a separate statement for each village showing in detail the amount realisable from each cultivator, and the total due from the village.

The aggregate demand, with the amount to be deducted on account of fees to Lumberdars, Putwarees, &c., and the nett balance realisable, will also be shewn thereon in English.

The Khutonees will be numbered to correspond with the Khursahs, *i. e.*, for the same village; the two statements will bear the same serial number.

The statements for each district will be forwarded in batches, as prepared and checked in the Executive Canal Office direct to the Deputy Commissioner without waiting for the completion of the whole of the village returns for the district. A list of the villages concerned, and the total amount due from each in English, as well as Vernacular, will accompany each batch. The total demand up to date, including aggregates of batches previously sent in, will be also shewn at the foot of the list.

3. Simultaneously with the transmission of the last village statement for the District to the Deputy Commissioner, the Executive Officer will forward the return, Form No. III, to his Superintending Engineer, whence it will be transmitted through the Chief Engineer's Office to the Commissioner of the Division. This statement will shew the sums realisable from each village in the District as abstracted from the Khutonees, the amounts of free grants or remissions in the several villages being given in a Memorandum at foot. The dates on which the several Khutonees were forwarded to the Deputy Commissioner should also be given.

4. A return, Form IV, will be submitted on the completion of each half-yearly assessment through the Superintending Engineer to the Chief Engineer, shewing the total income realisable during the current half-year from all sources. The water-rent being that due for the crop of the previous half-year according to the assessment just completed; the remaining items being the amounts probably realisable under the several headings of "Miscellaneous" for, and up to the close of, the current half-year, *e. g.*, the return now due would shew the water-rent for the rubbee crop of 1864-65, and the miscellaneous income probably realisable in the first half-year of 1865-66.

5. A half-yearly return in Form V will be forwarded through the Superintending and Chief Engineers to the Controller for each District, in which water-rent is collected for the Division.

6. A Register in English will be kept in each Executive Office, shewing in detail, as per Form II, remissions of, or additions to, the original demand, made subsequent to the transmission of the collecting statements (Khutonees) to the Deputy Commissioner.

7. Each Executive Officer will forward, through his Superintending Engineer to the Chief Engineer, by the 15th November at latest, a Budget-Estimate in Form No. VI, shewing the aggregate income from all sources probably realisable in the ensuing year. The water-rent in this estimate will be the probable amount of the *demands* in that year, *i. e.*, for the rubbee crop of the year in which the estimate is submitted and the khurreef crop of the year of which the income is estimated.

8. An English Register of demands and realizations will be kept in the Executive Office, as directed in para. 4, Section 5, Chapter XX of revised system of accounts in Form VII. The realizations will be obtained from the monthly returns furnished by the Deputy Commissioner.

9. A statement of all remissions made by order of the Commissioner, together with the return of irrecoverable items to be furnished by the Deputy Commissioner, as prescribed below in para. 11, shall be forwarded at the close of the year by the Canal Executive Officer through his own Departmental superiors for submission to the Local Government.

DISTRICT REVENUE OFFICERS.

10. A monthly return in Form VIII will be forwarded by the Deputy Commissioner to each Canal Executive Officer for whose Division he collects water-rent on the 1st of the succeeding month, or as soon after as possible.

Form II.

(KILTONLEE)

(IN VERNACULAR)

No. ——— (SAME AS THAT ON THE KHUSRAH).

Statement of Demands on account of irrigation from the _____ Canal _____ Division No. _____ Village _____
Perennial _____ District, for the season _____ 1865-66.

[illegible]

United

(Sd.) _____, *Engr.*, *Division* _____ *Canal.*

(20)

Form III.

BAPPE DOAB CANAL.

REVENUE DEPARTMENT.

DIVISION No. _____

Statement showing the area of irrigation and water-rate to be collected in the _____ District for the _____ crop of _____

[illegible]

Dark

(Sd.) _____, *Exc. Engr.*,
Division _____ *Canal.*

(21)

DIVISION No. _____

BAREE DOAB CANAL

REVENUE DEPARTMENT

DIVISION No. _____

Estimate of Public Works Revenue to be realised during the year—

CANAL ZILLAH.	WATER-RENT.	TOLLS, DUES, FEES, FINES AND REFUNDS.	RENT OF BUILDINGS OR LANDS.	SALES OF PRODUCE.	SALES OR BUILDINGS AND OF TOOLS AND PLANT.	TOTAL.
Total's ...						

Dated 15th November, 18

(P.S.)

_____, *Ere. Engr.*,
Barce Doab Canal,
Division No. _____

(24)

Form VII.

CANAL

DIVISION No. _____

Register of realizations of water-rent in District.

MONTH.	FOR WHAT CROP DUE.	ASSESSMENTS.				REALIZATIONS.			BALANCE.
		Original.	Remissions.	Additions.	Nett amount.	In previous months of the year.	During current month.	Total.	
May.	Balance unrealized on 1st May for previous crop ...								
	Rubbee of ...								
	Khurreef of ...								
	Total ...								
June.	Balance at commencement of year ...								
	Rubbee of ...								
	Khurreef of ...								
	Total ...								

(25)

Form VIII.

DISTRICT.

Return of sums realized on account of water-rent during the month of September 1865, for the Division of the Canal.

CROP WATERED.	ASSESSMENT.			REALIZATION.		
	Original.	As modified in last return.	As modified during the month.	In previous month of the year.	During September.	Total.
Balances on 1st May for old crop ...						
Rubbee of 1864-65 ...						
Khurreef of 1865 ...						
Total ...						

REMARKS.

Dated

, Depy. Commr.,

District.

Form IX.

Register of sums reported by the Auditor General, Punjab, as realized on account of water-rent for the Division of the Canal during the year 18 .

Assessment.	NAME OF DISTRICT.	NAME OF DISTRICT.	TOTAL.	
			DURING MONTH.	TOTAL TO DATE.
Balance due from last year ...				
Rubbee crop ...				
Khurreef crop ...				
Realization.				
May ...				
June ...				
July ...				
August ...				
September ...				
October ...				
November ...				
December ...				
January ...				
February ...				
March ...				
April ...				
Total ...				

Form X.

OFFICE OF ACCOUNTANT GENERAL, PUNJAB.

Return of sums realized in the Punjab on account of water-rent during the month of _____.

[illegible]

Form XI.

Journal of Revenue on account of rent for water-supplied by the Irrigation Department during the year 186 .

[illegible]

No. 448 A, dated 10th May, 1867.

From—COLONEL C. H. DICKENS, R. A., *Secy. to Govt. of India, P. W. Dept.,*
To—Under Secy. to Govt. of Punjab, in the P. W. Dept., *Irrigation Branch.*

I am directed to acknowledge receipt of your letter No. 827, dated 1st November 1865, submitting a report by the Chief Engineer of Irrigation Works on the existing procedure in his Department in accounting for revenue from irrigation works in the Punjab, with a memorandum by the Controller of Public Works Accounts on the system recommended for adoption in future, and a set of rules and forms of accounts for the guidance of officers concerned in the collection of canal revenue.

2. In reply, I am to inform you that the Governor General in Council is pleased to approve generally of these rules which may be brought into force from the commencement of the current official year.

3. In respect to the form,* in which it is proposed that the Provincial

Accountant General should report to the Controller of Public

Works Accounts the sums realized on account of water-rents, I am to notice that the form differs from that prescribed in Financial Department

Resolution No. 1322,† dated 16th March 1865. The chief point of

difference consists in the form now proposed requiring that the several divisions of the various canals from which revenue has been realised should be detailed. This information seems to be necessary in order to admit of a comparison being instituted between the assessments made in each division and the revenue actually realised. The Financial Department will be requested to issue the necessary instructions to the Accountant General, Punjab, to render his report of realizations to the Controller in the form now proposed, instead of in the form heretofore in use.

4. With reference to the marginal remark made in the concluding portion of the 7th para. of Major Crofton's Report, I am to point out that the percentage allowed to Lumberdars in the North Western Provinces for collecting canal revenue is three per cent. of the gross receipts realized; while in the Punjab it is six per cent. I am to invite the attention of the Government of the Punjab to this point in view to the question of reducing these charges being taken into consideration.

5. The Governor General in Council observes that, according to the system in force in the Punjab, the percentage paid to Lumberdars and Putwaries is adjusted by a deduction from the revenue realized. This course is one opposed to the orders contained in Financial Department

Resolution No. 3107,‡ dated 28th November 1865, which require

that all outlay incurred in the Civil Department on account of collection of water-rent should be charged to that Department, and I am accordingly

* No. X of the series.

† *Vide* Public Works Department Circular No. 35 of 1865.

to request that measures may be taken to give effect to these orders from 1st April 1867. Thus the gross canal collections will be brought to account in the Public Works Department as revenue, and some portion of the charges for realising the same will be recorded in the accounts of the Civil Department.

6. The rules do not appear to provide specifically for the authority under which remissions of demands for water-rent should be made. This is a point which requires attention; and in order to place the matter on a definite footing, I am to suggest the desirability of instructions being issued in respect to the various authorities empowered to remit demands for canal revenue, and the limit up to which they can exercise such authority.

7. In the second para. of the report by Major Crofton reference is made to an experiment which is being tried in some of the districts of the Punjab to levy the annual assessment of water-rents by means of field maps, instead of by measurements with the chain at the close of each cultivating season. The Governor General in Council is glad to perceive
* Nos. 1—3 Agricultural. from the Proceedings* of the Punjab Government for January 1867, that this experiment was so favourable that its extension has been ordered to all the Canal Divisions; but I am to request that a report on the whole subject may be furnished to the Government of India.

ORDER.—Ordered, that the papers read be forwarded to all Local Governments and Administrations, and the Home Department for information.

Ordered also, that a copy be forwarded to the Financial Department, for the purpose indicated in the 3rd para. of the letter to the Secretary to the Government Punjab No. 448 A, dated 10th May 1867.

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

William Murray C. E.,
Offg. Asst. Secy. to the Govt. of India.

59 1928 Dec
J. J. Galtman
1622100

To Mr. J. H. Smith

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

CIRCULAR No. 41 PUBLIC WORKS.

Dated Sierra, May 11, 1867.

Forward to Grace's

19 June 1979

Rules for accounting for water rents in the Punjab.

2. 11. 17 June 1867 (B. 11. 17)

21. 11. 1934
Recorded
10 Nov

Saml B. George
18 June 1847

1829

Deborah