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MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	3303	Press
B.P. No.		Mis.
Dated	19 - 11	28 25 195 .

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
19th November 1875.*

No. 434. Read the following Circular from the Government of India, Public Works Department, (Account—Irrigation,) dated Simla, 25th October 1875, No. 58 P.W. —

Classification of Receipts from Irrigation Works.

Read the following papers—

Public Works Department Circular, No 64 of 1871.

" " " No 80 of 1871.

It is observed that no uniform practice has heretofore been in force in classifying the receipts from Irrigation Works, and the Governor-General in Council considers that the time has arrived for laying down the heads of account under which such income should be entered in the Finance Accounts of the Public Works Department. In this view the receipts may be first arranged under three principal classes.—

1st—The direct receipts from those Irrigation Works for which either *Capital and Revenue Accounts* or only *Revenue Accounts* are kept.

2nd—The direct receipts from all other agricultural works

3rd.—Indirect receipts from the first group, *viz*, Irrigation Works for which either *Capital and Revenue Accounts* or only *Revenue Accounts* are kept.

The classification of direct receipts will be as follows, commencing from 1875-76 —

I—Water rates from irrigation—The receipts under this head will consist of sale proceeds of water for irrigation purposes only. The sale proceeds of water to public gardens, commissariat preserves, &c, will be shown under the head of Miscellaneous receipts by sales of water

II.—Owners' rates on irrigated land—Separate orders will be issued of the receipts to be classified under this head, and whether the receipts should be entered in the Finance Accounts of the Public Works Department, or should be classed under Land Revenue in the Civil Accounts

III—Miscellaneous receipts by sales of water.—These will include sale proceeds of water supplied for purposes other than irrigation or town consumption.

IV.—Water supply of towns—This will include sale proceeds of water supplied to towns for domestic purposes.

V—Receipts from plantations—This will include sale proceeds of produce from canal plantation.

VI—Receipts from other canal produce—To include sale proceeds of wood and grass from canal banks other than regular plantations

VII—Navigation receipts.—To comprise transit dues, transport profits, tolls and hire of boats. Sale of drift wood passing down canals should be entered under X., Miscellaneous.

VIII—Rents of buildings—To include receipts from permanent or temporary buildings when such receipts cannot be credited to Capital.

IX—Fines.—To include receipts by fines for wastage of water and infringement of canal rules. Fines on establishment should be entered under Miscellaneous, there being no particular object gained in showing such receipts distinctly.

X—Miscellaneous—To include receipts by sale of drift wood and fines on establishment. Rents of lands should also be included under this head. But the

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Government of India consider that no lands should be retained permanently by the Irrigation Department which are not required for plantations, buildings, or other works connected with the canals. Such land should be made over to the Civil authorities for sale, and the sale proceeds credited to receipts on Capital account.

2 It is to be observed that receipts to be credited to Irrigation Revenue will not include the sale proceeds of tools and plant in cases where their original cost was debited to Revenue. The amounts of such proceeds should be credited to the head tools and plant, or, in other words, should be treated as reduction of outlay; so also refunds of expenditure should not be treated as receipts, but be credited to the head to which the expenditure was originally charged.

3 The second group or direct receipts from ordinary agricultural works for which no Capital or Revenue accounts are kept will be classified, as far as possible, under the heads mentioned above for the first group.

4 Regarding the classification of indirect receipts from Irrigation Work separate orders will be issued. But the Governor-General in Council considers it necessary to direct that the name by which such receipts shall be known for the future is "land revenue due or dependent on the works"

5 It is to be understood that no change is to be made in the classification of receipts from and expenditure on Irrigation Works without the sanction of the Government of India previously obtained.

ORDER.—Ordered, that this Circular Resolution be communicated to the Governments of Madras, Bombay, Bengal, North Western Provinces and Punjab, Chief Commissioners of the Central Provinces, British Burmah and Mysore, Governor-General's Agent, Rajpootana, and Resident, Hyderabad, and the Accountant-General, Public Works Department, for information and guidance, and to the other Administrations for information.

Ordered also, that a copy be forwarded to the Financial Department and Department of Revenue, Agriculture and Commerce for information.

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

No 435. ORDER THEREON, 19th November 1875, No. 3,303

IRRIGATION, No 46
Account

COMMUNICATED to the Revenue Department for information, and to the Controller of Public Works Accounts for information and guidance.

(True Extract)

(Signed) G. W. WALKER, Major-General, R.E.,
Secretary to Government.

To the Revenue Department
" Controller of Public Works Accounts.
" Chief Engineer for Irrigation.

Exd S T. Austin.
Spare Copies

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT
Irrigation

To

CIRCULAR NO. 58 PUBLIC WORKS.

Dated SIMLA, October 25, 1875.

Received — Nov - 8th -
u - 15.

Classification of receipts from Irrigation Works.

19 Nov 75
the Controller of Pub. Works Accounts for information and guidance
21 Nov 75
Mr. Walker
Chief Engineer for Irrigation
to the Revenue Dept

7311
Oct. of 1875 Madras
PUBLIC WORKS.

Revenue Dept

22/11/75

Date

Filed

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G. O. 19 Nov 1875, No. 3303

Nos. 434 - 435

Classification of receipts
from Public Works.

Circular of the Govt of
India regarding —
submitted to the Revenue Dept
for information and to the
Govt of P.W. Accts. for in-
formation & guidance.