

(1) Number of pages _____

(2) Date of receipt _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1133	(9)	Press
B.P. No.			Mis.
Dated	8. 5. 27		1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
8th May 1876.*

No. 103. Read the following Circular from the Government of India, Public Works Department, (Account—Irrigation) dated Fort William, 10th April 1876, No. 25 P. W. —

Classification of receipts from Irrigation Revenue.

Read again the following —

Public Works Department Circular No. 25 of 1875

" " " " " 5 of 1876

Read also the following —

Letter from the Secretary to the Government of India, No. 13 I, dated 11th January 1876

Letter from Secretary to Government, North-Western Provinces, No. C 15 A, dated 5th February 1876

Do to do, No. 24 A-I, dated 15th January 1876.

Do from do, " C 19 A, " 4th March " "

By minutes — The several points calling for orders in the letters read are as follows —

Receipts under Fines.

2. Under this head the Government of India said should be inserted "Fines for violation of water and infringement of canal rules."

3. The Government of the North-Western Provinces report that it has decided in its Judicial Department that the fines should be credited to the Civil Department against the head "Law and Justice," so that the heading Fines under Canal Revenue would not appear to be necessary.

4. When the order in question appeared in the Proceedings of the North-Western Provinces, information was at once called for of the circumstances under which it was issued, because, on a previous occasion, and after some discussion, the Government of India had decided that the receipts should be credited to Canal Revenue, and not to Law and Justice, vide Public Works Department Resolution Nos. 102-71 A-I, dated 14th August 1869.

5. The Government of the North-Western Provinces said in reply that the previous order had been overlooked, and added that the receipt of orders on the point in reference would be awaited.

6. The order regarding that the receipts should be credited to Canal Revenue under Fines was passed after much consideration, and nothing has been addressed to him the Governor-General to think that that order should be disturbed. It will therefore remain in force.

Sub-proceeds of Tools and Plant.

7. The order revised required that the sub-proceeds of only three items of Tools and Plant, of which the original cost had been debited to Revenue charges, should be credited to those charges, thereby implying that sub-proceeds of Tools and Plant, the original cost of which was debited to Capital, should be credited to Capital.

8. The Government, North-Western Provinces, represent that it is wholly impracticable to make the distinction sought to be preserved in the case of canals in operation, as the articles, the original cost of which may have been debited to Capital, are not kept quite distinct from those purchased from Revenue.

*Proceedings of the Madras Government, Public Works Department,
8th May 1876.*

9. The Local Government therefore suggests that it would simplify accounting if all Tools and Plant on canals in operation were assumed to have been bought from Revenue, and their proceeds credited to Revenue.

10. There would be no objection to this arrangement, provided the entire original cost of the articles was debited to Revenue. But in many cases the cost of Tools and Plant on canals in operation is debited to Capital and to Extraordinary, and the Government of India could not consent to an arrangement under which sale proceeds of articles purchased from the Extraordinary grant should be credited to Ordinary Revenue. But at the same time it is difficult to lay down a strict rule to govern the adjustment of the sale proceeds, it being scarcely possible to distinguish between plant purchased from the Extraordinary and Capital grant and plant purchased from Revenue. The necessities of the case will, however, be sufficiently met by requiring that sale proceeds of important articles of Plant should be credited to Capital. Thus sales of "special" Tools and Plant, such as rails, locomotive engines, &c., specially purchased for use in the construction of a work, may be credited to Capital, and sales of other Tools and Plant on canals in operation to Revenue. The amount in the latter case can never be large, and it would, as has been observed, be impossible to separate those originally used for construction of the work from those subsequently purchased.

"Land revenue due or dependent on the works"

11. This is the technical heading laid down for what was heretofore known as "indirect receipts."

12. The Government of North-Western Provinces say that the head is "very inconvenient, as the extent of its application is liable to be misunderstood."

But it is not said what head the Government, North-Western Provinces, would prefer to use as representing the land revenue share due to irrigation works, and on this point information is required.

Sale proceeds of Canal Plantations.

13. The orders issued require that sale proceeds of canal plantations should be credited to Head V,* and sale proceeds of wood and grass from canal banks other than regular plantations to Head VI.†

The Government of the North-Western Provinces desire that the distinction should not be preserved, "because the separation of proceeds of grass on canal banks and on canal plantations is not practicable in the North-Western Provinces, where such proceeds is sold by the mile over the whole width of bank, road and plantation."

14. The distinction made in the classification of the receipts has become necessary because it is desirable to ascertain what the canal plantations yield. For it has to be determined whether the cost of canal plantations can be debited to the Extraordinary grant, and this would depend mainly on the circumstance whether the plantations would pay. In this view, therefore, it is necessary to know what the returns will be. But as an administrative difficulty arises in making the distinction, the receipts for wood and grass from all canal banks as well as regular plantations, all sources of other plantation may be shown under head V.

The Government, North-Western Provinces, wish to confine the entries under VI to receipts from distributaries on which there are no canal plantations. This

*Proceedings of the Madras Government, Public Works Department,
8th May 1876.*

account also might be kept separate, but there appears to be no object in showing the return separately in Finance accounts.

Sale of water to public gardens.

15. On this point the Punjab Government says as follows —

2. Water is supplied to public gardens in this Province in the same way as to private gardens for irrigation purposes, the rate is fixed in the same way and collected by the District Officer, and it appears to me more appropriately under I, as the water is supplied for irrigation purposes, except where the proceeds under III are expressly stated to be for water supplied for purposes other than irrigation, and in the latter case the collection is made by the Civil Officer.

3. It is proposed that the order to classify water for public gardens under heading III would be ill-posed when water was supplied for tanks or for ornamental ponds, or generally for other purposes than irrigation, and when it is supplied for irrigation purposes, I am to inquire whether the receipts should not be shown under heading I.

The Government of India consider that there is much force in the reason assigned by the Punjab Government, and it is therefore pleased to decide the omission of the words noted in the margin from Rule I of Public Works Department Circular No. 5 of 1876.

The Government of Madras, Bombay, North-Western Provinces and Punjab in the Public Works Department, General and Irrigation Branch.
The Chief Commissioners, O. S., Central Provinces, British Bhopal, Mysore and Coorg.
The Agent to the Governor-General for Raj-
putana.

(Signed)

Ordered, that this Resolution be communicated to all Local Governments and Administrations noted in the margin for information and guidance.
C. H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

No. 104. ORDER IN COUNCIL, 8th May 1876, No. 1,135.

IRRIGATION, No. 16.
MAY 1876.

Communication to the Revenue Department for information, and to the Exchequer of Public Works Accounts for information, and publication in continuation of G.O., No. 277, dated 31st January 1876.

(True Extract)

Colonel,

Offy. Secy to Govt., P.W.D.

To the Revenue Department,
"In charge of Public Works Accounts"
To District Engineers,
To the Chief Engineer for Irrigation,
"In charge of Department"
Rd S. T. A. 10
By the Secy

CIRCULAR No. 25 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

Fort William, April 10, 1876.

Classification of receipts from Irrigation Revenue

Read again the following:—

Public Works Department Circular No. 33 of 1873.
" " " " 5 of 1876.

Read also the following:—

Letter from the Secretary to the Government of Punjab, No. 131, dated 14th January 1876.
Letter from Secretary to Government, North Western Provinces, No. C 13 A, dated 1st
February 1876.
Ditto to ditto, No. 38 A-1, dated 18th January 1876.
Ditto from ditto, " C 19 A, " 4th March ".

RESOLUTION.—The several points calling for orders in the letters read
are as follows:—

Receipts under Fines.

2. Under this head the Government of India said should be included
" fines for wastage of water and infringement of canal rules."
3. The Government of the North Western Provinces report that it has
decided in its Judicial Department that the fines should be credited to the
Civil Department against the head " Law and Justice," so that the heading
Fines under Canal Revenue would not appear to be necessary.
4. When the order in question appeared in the Proceedings of the
North Western Provinces, information was at once called for of the cir-
cumstances under which it was issued, because, on a previous occasion, and
after some discussion, the Government of India had decided that the receipts
should be credited as Canal Revenue, and not to Law and Justice, vide
Public Works Department Resolution Nos. 169-71 A-1, dated 11th August
1869.
5. The Government of the North Western Provinces said in reply
that the previous order had been overlooked, and added that the receipt of
orders on the previous reference would be awaited.
6. The order requiring that the receipts should be credited to Canal
Revenue under Fines was passed after much consideration, and nothing has
been adduced to lead the Governor General to think that that order should
be disturbed. It will therefore remain in force.

Sale proceeds of Tools and Plant.

7. The orders issued required that the sale proceeds of only those items of Tools and Plant, of which the original cost had been debited to Revenue charges, should be credited to those charges, thereby implying that sale proceeds of Tools and Plant, the original cost of which was debited to Capital, should be credited to Capital.

8. The Government, North Western Provinces, represent that it is wholly impracticable to make the distinction sought to be preserved in the case of canals in operation, as the articles, the original cost of which may have been debited to Capital, are not kept quite distinct from those purchased from Revenue.

9. The Local Government therefore suggests that it would simplify accounting, if all Tools and Plant on canals in operation were assumed to have been bought from Revenue, and their proceeds credited to Revenue.

10. There would be no objection to this arrangement, provided the entire original cost of the articles was debited to Revenue. But in many cases the cost of Tools and Plant on canals in operation is debited to Capital and to Extraordinary, and the Government of India could not consent to an arrangement under which sale proceeds of articles purchased from the Extraordinary grant should be credited to Ordinary Revenue. But at the same time it is difficult to lay down a strict rule to govern the adjustment of the sale proceeds, it being scarcely possible to distinguish between plant purchased from the Extraordinary and Capital grant and plant purchased from Revenue. The necessities of the case will, however, be sufficiently met by requiring that sale proceeds of important articles of Plant should be credited to Capital. Thus sales of "special" Tools and Plant, such as rails, locomotive engines, &c., originally purchased for use in the construction of a work, may be credited to Capital, and sales of other Tools and Plant on canals in operation to Revenue. The amount in the latter case can never be large, and it would, as has been observed, be impossible to separate those originally used for construction of the work from those subsequently purchased.

"Land revenue due or dependent on the works."

11. This is the technical heading laid down for what was heretofore known as "indirect receipts."

12. The Government of North Western Provinces say that the head is "very inconvenient, as the extent of its application is liable to be misunderstood."

But it is not said what head the Government, North Western Provinces, would prefer to use as representing the land revenue share due to irrigation works, and on this point information is required.

Sale proceeds of Canal Plantations

13. The orders issued require that sale proceeds of canal plantations should be credited to head V,* and sale proceeds of wood and grass from canal banks other than regular plantations to head VI†. The Government of the North Western Provinces desire that the distinction should not be preserved.

* Sale proceeds of plantations.

† Sale proceeds of other canal produce.

"because the separation of proceeds of grass on canal banks and on canal plantations is not practicable in the North Western Provinces, where such proceeds is sold by the mile over the whole width of bank, road and plantation."

14. The distinction made in the classification of the receipts has become necessary because it is desirable to ascertain what the canal plantations yield. For it has to be determined whether the cost of canal plantations can be debited to the Extraordinary grant, and this would depend mainly on the circumstance whether the plantations would pay. In this view, therefore, it is necessary to know what the returns will be. But as an administrative difficulty arises in making the distinction, the receipts for wood and grass from all canal lands as well as regular plantations, all sources or other plantation may be shown under head V.

The Government, North Western Provinces, wish to confine the entries under VI to receipts from distributaries on which there are no canal plantations. This account also might be kept separate, but there appears to be no object in showing the return separately in Finance accounts.

Sale of water to public gardens.

15. On this point the Punjab Government says as follows:—

2. Water is supplied to public gardens in this Province in the same way as to private gardens. For irrigation purposes, the rate is assessed in the same way and collected by the District Officer, and it appears to come more appropriately under I, as the water is supplied for irrigation purposes only; whereas the proceeds under III are expressly stated to be for water supplied for purposes other than irrigation, and in the latter case the collection is made by the Canal Officer.

3. It is presumed that the order to classify water for public gardens under heading III would be ill-god when water was supplied for tanks or for ornamental ponds, or generally for other purposes than irrigation, but when it is supplied for irrigation purposes, I am to enquire whether the receipts should not be shown under heading I.

The Government of India consider that there is much force in the reason assigned by the Punjab Government, and is therefore pleased to decide the omission of the words noted in the margin from Rule I of Public Works Department Circular No. 5 of 1876.

The sale proceeds of water to public gardens, tanks, ponds, &c., shall be shown under the head of "Land revenue due or dependent on the works."

ORDER.—Ordered, that this Resolution be communicated to all Local Governments and Administrations noted in the margin for information and guidance.

The Government of Madras, Bombay, Punjab, North Western Provinces and Punjab, to the Public Works Department, Government of India.

The Chief Commissioners, Oudh, Central Provinces, Bikaner, Berar, Mysore and Coorg.

The Agent to the Governor General for Madras.

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

To The Secretary to the Govt. of Madras
P.M. Department

1/11/176 No. 536
 1/11/176 - 224-226
 22-11-176 - 224-226
 22-11-176 - 224-226
 22-11-176 - 224-226

1976 Department
 2876

GOVERNMENT OF INDIA.
 PUBLIC WORKS DEPARTMENT.

ACCOUNT.
 Irrigation.

To
 THE GOVERNMENTS OF MADRAS, POMBAY, BEN-
 GAL, NORTH WESTERN PROVINCES AND
 PUNJAB, IN THE PUBLIC WORKS DEPART-
 MENT, GENERAL AND IRRIGATION BRANCHES.
 THE CHIEF COMMISSIONERS, OUDH, CENTRAL
 PROVINCES, BRITISH BURMAH, MYSORE AND
 COORG.
 THE AGENT TO THE GOVERNOR GENERAL FOR
 RAJASTHAN.

CIRCULAR No. 25 PUBLIC WORKS.

Dated April 10, 1976

Received 22/5/76

Classification of receipts from Irrigation Revenue.

No. 405, P. W. D. Press—11-4-76—550.

1133
 Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 9th May 1876

Read the following.—

The Govt of India (No. 25 of 10th April 1876)

Communicated to the Public
 Department for information, and
 to the Director of Public Works
 for information, and
 guidance in continuation of
 G.O. No. 277 dated 31st January
 1876

Read
 22/5/76

Recd 21/5/76
 12/5/76
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 12/5/76
 12/5/76

12/5/76

Office

22/5/76

Comm. of 1874 London
PUBLIC WORKS.

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... 5 May 1183

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Classification of the
cards from Brigantine
Revenue - No. of the
Post of India, Comg:
Resolution regarding
the — — — — — to the
New Dept. of the S. & T.
on account of information