

(1) Number of pages.....

(2) Date of repair.....

(3) Initials of the Referencer.....

MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	277	(2)	Press
B.P. No.			Misr
Dated	31-1-		1876

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
31st January 1876.*

No 585 Read the following circular from the Government of India, Public Works Department (Account—Irrigation), dated Fort William, 11th January 1876, No. 5.—

Classification of receipts from Irrigation Works

Read again the following papers —

Public Works Department Circular No 64 of 1871.
" " " " 80 of "
" " " " 58 of 1875

Read also—

Letter from Secretary to Government, Punjab, No 5,136-A —I, dated 23rd November

RESOLUTION—The Government of the Punjab having brought to notice that in the classification of receipts from Irrigation Works no head of account has been provided for the record of receipts from mill-rents, and as the income from this source amounts in some cases to large sums and shows a tendency to increase, the Government of India consider it necessary to add another head of account, to be termed "Water Power," to the existing list of prescribed heads of receipts from Irrigation Works. These receipts will be grouped 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.

2 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—Water Power.—To include mill-rents and all charges for water applied to turn machinery.

*Proceedings of the Madras Government, Public Works Department,
31st January 1876.*

VIII—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

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

X—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

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

3 To make the orders contained in this circular complete, the following instructions contained in paragraphs 2 to 5 of Public Works Department Circular No 58 of 1875 are repeated —

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 Works, 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 Province, British Burmah, and Mysore, Governor General's Agent, Rajpootana, and Resident, Hyderabad, and Administrations noted in the margin, and to 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.

*Proceedings of the Madras Government, Public Works Department,
31st January 1876.*

No 586

ORDER THEREON, 31st January 1876, No 277.

IRRIGATION, No 40

Account

COMMUNICATED to the Revenue Department for information, and to the Controller of Public Works Accounts for information and guidance in continuation of G O, No 3,303, dated 19th November 1875

(True Extract)

Major-General, R E.,
Secretary to Government.

To all District Engineers, } with G O, No 3,303, dated 19th November 1875
„ the Financial Dept, }
„ the Controller of Public Works Accounts
„ the Revenue Department
„ the Chief Engineer for Irrigation

Exd A S Rodgers.

Spare Copies

52

CIRCULAR No 5 PUBLIC WORKS
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT
Irrigation

Fort William, January 11th, 1876

Classification of receipts from Irrigation Works

Read again the following papers —

Public Works Department Circular No 64 of 1871
" " " 80 of "
" " " 58 of 1875

Read also—

Letter from Secretary to Government, Punjab, No 5136 A—I, dated 23rd November

RESOLUTION—The Government of the Punjab having brought to notice that in the classification of receipts from Irrigation Works, no head of account has been provided for the record of receipts from mill rents, and as the income from this source amounts in some cases to large sums, and shows a tendency to increase, the Government of India consider it necessary to add another head of account to be termed "Water Power" to the existing list of prescribed heads of receipts from Irrigation Works. These receipts will be grouped 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

2 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—Water power—To include mill rents and all charges for water applied to turn machinery.

VIII—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

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

X—*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.

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

3. To make the orders contained in this Circular complete, the following instructions contained in paras 2 to 5 of Public Works Department Circular No 58 of 1875, are repeated —

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 Works, 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, Governments and Administrations noted in the margin, and to 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.

Wicks Colonel, R. A.,
Secy to the Govt of India.

26 The Secretary to the Court of Ind. & B. Affairs.

8. W. 1876 Deph.
No: 531

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT
ACCOUNT
Irrigation.

To

THE GOVERNMENTS OF MADRAS, BOMBAY,
BENGAL, NORTH WESTERN PROVINCES AND
PUNJAB
THE CHIEF COMMISSIONERS OF THE CENTRAL
PROVINCES, BRITISH BURMAH AND MYSORE
THE GOVERNOR GENERAL'S AGENT, RAJ-
POOTANA
THE RESIDENT AT HYDERABAD

CIRCULAR No 5 PUBLIC WORKS.

Dated January 11th, 1876

Received *24-3*

Classification of receipts from Irrigation Works

No 11, P W D Press—11-1-76—650

No 277

Communicated
to the Revenue Dept.
for information, and
to the Controller of P.
W. Accounts for infor-
mation and guidance
in continuation of G.O.
No 3303 dated 19th Nov 1875.

W. 26/1

31 Jan 1876

Diapd - 11-2-76

*Dr. Eng. } with G.O. 3303 of
S. W. Dept. 19th Nov 1875.
Cont. to P. W. Accts.
Rev. Dept.
Chief Eng. for S. W.*

No 31 Jan 1876 B. H. 585

531

Gobt. of 1876 Madras.
PUBLIC WORKS.

To All Dist Engrs

In 1876

In 1876

In 1876

In 1876

G. O. 31/11/1876 No 277

Recs. 584-585

Classification of receipts from Irrigation Works
Circular from the Govt of India communicating instructions regarding the
Comd: to the Secy.
Sept: to the Controller of P.W. Accounts.

M. WORKS FORM No
Current No 531

From The Govt of India

Recd No 8 p 11
Dated 11th 3
Recd 24th 3 Jan'y 1876

Subject — Classification of receipts from Irrigation Works.

ENCLOSURE

From to
" "
" "

Orders and Proceedings in file

Department	No	Date	ENDORSEMENTS		
			Department	No	Dated
408	269	Jan 29/76			
	102	2/11/76			
	3303	10/11/76			

With a doc