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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
B.P. No.

1232

Press
Mis.

Dated 26-5-1876

196

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1230

*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. 58 of 1875.

" " " " 5 of 1876.

Read also the following:—

Letter from the Secretary to the Government of Punjab, No. 13 I, dated 14th January 1876.

Letter from Secretary to Government, North-Western Provinces, No. C 13 A, dated 5th February 1876.

Do. to do., No. 38 A—I, dated 18th January 1876.

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

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

Receipts and Fines.

2. Under this head the Government of India said should be included "fines for wastage of water and infringement of canal regulations."

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 no separate head for Canal Revenue would not appear to be necessary.

4. When the order in question was issued by the Government of North-Western Provinces, information was at the same time sent to the Government of India, which it was issued, because, on a previous order, the Government of India had decided that the fines should be credited to Law and Justice, and not to Law and Justice, *vide* Public Works Department Circular No. 58 of 1875, 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 that the receipt of orders on the subject would be awaited.

6. The order requiring that the fines 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 the order should be disturbed. It will therefore remain in force.

Sale proceeds

7. The orders issued required that the proceeds of only those items of Tools and Plant, of which the original cost had been debited to those charges, thereby implying that 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, so that the proceeds of Tools and Plant, the original cost of which was debited to Capital, may have been debited to Capital, and the balance to Revenue.

Plant.

Proceeds of only those items of Tools and Plant, of which the original cost had been debited to those charges, thereby implying that the original cost of which was debited to Capital should be credited to Capital.

North-Western Provinces, represent that it is wholly impracticable to make the distinction, so that the proceeds of Tools and Plant, the original cost of which was debited to Capital, may have been debited to Capital, and the balance 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, as has been observed, be impossible to separate those originally used for the work from those subsequently purchased.

"Land revenue (

11. This is the technical head "indirect receipts."

12. The Government of Nor.
inconvenient, as the extent of its a
But it is not said what head :
prefer to use as representing the
this point information is required.

Sale pr

13. The orders issued rec

* Receipts from Plantations
† Receipts from other canals

The Government of the North-W
be preserved, "because the ser
canal plantations is not pract
proceeds is sold by the mile o.

14. The distinction made necessary because it is desirable has to be determined whether the Extraordinary grant, and this would pay. In this returns will be. But as an administrator receipts for wood and grass from the plantation may be.

The Government, North-We
VI to receipts from distributari-

lent on the works."

wn for what was heretofore known as

Provinces say that the head is "very liable to be misunderstood."

ant, North-Western Provinces, would share due to irrigation works, and on

Plantations.

proceeds of canal plantations should be
 ited to head V,* and sale proceeds of
 1 and grass from canal banks other
 regular plantations to head VI.†
 desire that the distinction should not
 eds of grass on canal banks and on
 rth-Western Provinces, where such
 y of bank, road and plantation."

ation of the receipts has become the canal plantations yield. For if all plantations can be debited to the only on the circumstance whether the ore, it is necessary to know what the duty arises in making the distinction, as well as regular plantations, all or head V.

ces, wish to confine the entries under
there are no canal plantations. This

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Sale of water to public gardens.

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

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 1 would hold good 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 inquire whether the receipts should not be shown under heading 1.

The Government of India consider that there is much force in the reason assigned by the Punjab Government, and decide the omission

"The sale proceeds of water to public gardens, Commissariat preserves, &c., will be shown under the head of Miscellaneous receipts by sales of water."

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

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners, Oudh, Central Provinces, British Burmah, Mysore and Coorg.
The Agent to the Governor-General for Rangoon.

(Signed

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

H. DICKENS, Colonel, R.A.,
Secretary to the Government of India.

3, No. 1,133.

UNICATED to the Revenue Department for information, and to the Examiner of Works Accounts for information in continuation of G.O., dated 31st January 1876.

Colonel,
Under Secy. to Govt., P.W.D.

No. 104. ORDER THEREON, 8

IRRIGATION, No. 16.

Account.

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To the Revenue Department. ✓
 „ Examiner of Public Works Accounts.
 To District Engineers.
 To the Chief Engineer for Irrigation.
 „ Financial Department.

Exd. S. T. Austin.

20 Spare Copies

No 1232
Communicated to the

May 1876