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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1232	Press
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Dated	26-5-1876	196

Not to be folded or roughly handled

125

*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 Fines.

2. Under this head the Government wastage of water and infringement of ca

3. The Government of the North in its Judicial Department that the fine against the head "Law and Justice," so would not appear to be necessary.

4. When the order in question Western Provinces, information was at which it was issued, because, on a prev. Government of India had decided that th and not to Law and Justice, *vide* Public A—I, dated 14th August 1869.

5. The Government of the North previous order had been overlooked, a previous reference would be awaited.

6. The order requiring that the under Fines was passed after much co lead the Governor-General to think therefore remain in force.

Sale proceeds

7. The orders issued required that and Plant, of which the original cost had credited to those charges, thereby implyi original cost of which was debited to Cap

8. The Government, North-West impracticable to make the distinction, sor operation, as the articles, the original cost o are not kept quite distinct from those purch

ia said should be included "fines for "

Provinces report that it has decided e credited to the Civil Department calling Fines under Canal Revenue

in the Proceedings of the North- ed for of the circumstances under on, and after some discussion, the ould be credited as Canal Revenue, partment Resolution Nos. 169—71

Provinces said in reply that the that the receipt of orders on the

uld be credited to Canal Revenue nd nothing has been adduced to r should be disturbed. It will

Plant.

ceeds of only those items of Tools ited to Revenue charges, should be do proceeds of Tools and Plant, the ld be credited to Capital.

inces, represent that it is wholly e preserved in the case of canals in i may have been debited to Capital, rom 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., 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 is not possible to separate those originally used for purchased.

"Land revenue"

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

12. The Government of North-Western Provinces say that the head is "very inconvenient, as the extent of its use is not said what head is preferred to use as representing the sale proceeds at this point information is required."

Sale proceeds

13. The orders issued require

- * Receipts from Plantations
- † Receipts from other canals

The Government of the North-Western Provinces desire that the distinction should not be preserved, "because the sale proceeds of canal plantations is not practical, as the proceeds is sold by the mile of canal."

14. The distinction made is necessary because it is desirable to have the distinction preserved, whether the canal plantations would pay. In this case, the returns will be. But as an admission, the receipts for wood and grass from the sources or other plantation may be credited to the Government, North-Western Provinces, wish to confine the entries under Head VI to receipts from distributaries.

Plantations.

Proceeds of canal plantations should be debited to head V, and sale proceeds of regular plantations to head VI.† The Government of North-Western Provinces, where such distinction of the receipts has become necessary, desire that the distinction should not be preserved, "because the sale proceeds of canal plantations is not practical, as the proceeds is sold by the mile of canal."

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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 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 I.

The Government of India consider that there is much force in the reason assigned by the Punjab Government, and 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 sale proceeds of water to public gardens, Commissariat preserves, &c., will be shown under the head of Miscellaneous receipts by sales of water."

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 the Punjab.

(Signed)

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

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

No. 1,133.

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

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

No. 104. ORDER THEREON, &c.

IRRIGATION, No. 16.

Account.

(Tr)

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

11-2080
Revenue 1875 Department
Govt. of (1876) Madras.
PUBLIC WORKS.

To

THE REVENUE DEPARTMENT

Secy. Secy. Secy.

Dated May 8th.

Serial

Recd. 25

Recd.

G. O., 8th May 1876, No. 1,133.

MAY.

No. 103 101.

Per Mr.

Classification of receipts from Irrigation
Revenue.—Circular from the Government of
India communicating Resolution regarding
the —, communicated to the Revenue
Department and to the Examiner of Public
Works Accounts for information.

No 1232
communicated to Mr. [unclear]

May 1876

11-2080 Revenue 1875 Department Govt. of (1876) Madras.