

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

**I & CAD department – Water Tax – Assessment, Demand, Collection and
plough back procedure – Orders – issued**

IRRIGATION & C.A.D. (General.IV.2) DEPARTMENT

G.O. No. 96

Dated: 08-06-2007

Read the following:-

- Ref: 1. G.O.Ms.No.115, Revenue (LR-3) Deptt. Dated 13.02.2001
2. G.O.Ms.No.894, Revenue (LR.3) Deptt. Dt.12.11.2002.
3.Govt. Memo No.18239/826/A1/BG/2005, Finance (BG.1) Deptt.
Dt.22.8.2005
4. G.O.Ms.No.34, I&CAD (Genl.-IV.1) Deptt. Dated 23.2.2007

ORDER:

The Government has issued instructions from time to time regarding collection of water tax and replough of the same to the farmers organisations. The departmental Engineers have been requesting for simplification of the procedure as the present procedure is cumbersome and causing inordinate delays resulting in release of money to the WUAs for O & M works. Thus the purpose of timely maintenance of irrigation systems by WUA is jeopardized.

The Water Management committee under the chairmanship of Chief Secretary has carefully considered the issues and suggested measures for simplification and accordingly following orders are issued.

1. Assessment of area Irrigated :

- a) The particulars of areas irrigated is to be prepared by the Competent Authority (Engg.) and WUA President in the proforma enclosed and furnish to the Dy. Executive Engineer and Executive Engineer.
- b) The area irrigated particulars are to be collected during the standing crop period depending upon crop season and not after harvesting.

- c) Executive Engineer will furnish the WUA/Division wise irrigated area particulars to the MRO as well as to the SE concerned. The Superintending Engineer concerned in turn would furnish the same to the Chief Engineer, Commissioner, CAD and CCLA. The Executive Engineer shall take into account the real time assessment of area irrigated provided by APSRAC in arriving at actual area irrigated in his jurisdiction. The area irrigated unauthorisedly / out side the localization is also to be reported separately. So that, total area irrigated in the project is recorded. The Chief Engineer of the project concerned would monitor the same.

2. Demand and collection:

- a) The Tahsildar will fix the demand as per the area assessment furnished by the Executive Engineer
- b) For raising water tax demand and DCB statement, the present formats may be used.
- c) The Tahsildar shall furnish DCB particulars of water tax and the details of amounts due from individual ryots (baki-jabitha) including the arrears to the water users association and Executive Engineer concerned for every quarter within one month of the end of the quarter. If a WUA comes into jurisdiction of one or more Mandal Officers, the baki-jabitha is to be furnished by the respective Tahsildars.
- d) The Managing Committee of the WUA and the Competent Authority will assist Tahsildar in collection and remittance of the tax amount.
- e) The Competent Authority and WUA will also maintain the account of water tax collection at the WUA level.
- f) The Tahsildar will provide the copies of DCB statement to the WUA and Executive Engineer concerned.
- g) The Tahsildar will credit the water tax collections into **"0029 Land Revenue"** account.

3. Replough :

The Govt. has created a budgetary support for replough of tax to all the Water Users Associations with Commissioner, CAD as HOD under the following head of account.

"2701 M&MI – 80 General – MH 800 – Other Expenditure – GH.11 -
Normal State Plan – SH (12) WUAs – 270/272 Maintenance"

- i) In partial modification of the orders issued in G.O. 1st cited, the share of the Water Users Associations, Distributory Committees and Project Committees is enhanced and the same is to be adjusted in the following ratio.

Sector	Allocation				
	WUAs	D.Cs	P.Cs	GP	Govt.,
Major	45%	15%	15%	5%	20%
Medium	50%	-	25%	5%	20%
Minor	90%	-	-	10%	

- ii) The Executive Engineers would assess the tax collected by particular WUA on the basis of Tahsidars DCB statement / payment particulars furnished by Competent Authority, WUA concerned and issue apportionment proceedings accordingly for replough of tax amounts. The apportionment includes both the current as well as the arrear collections during the preceding fasli years and current financial year as per the ratio prescribed above (Para i) in partial modification of the orders vide reference 1st and 2nd cited. The Executive Engineer will issue proceedings on quarterly basis for adjustment of tax amounts.
- iii) Based on the proceedings of the Executive Engineer, the PAO/APAO concerned may issue cheques in favour of WUA/DC/PC/GPs as per the allocation given by the Executive Engineer.
- iv) The Executive Engineer would request the Commissioner, CAD for budget through the Chief Engineer for release of WUA share/DC share/PC share along with above proceedings.
- v) The request by the Executive Engineer would be construed as a certificate for budget allotment.
- vi) The Commissioner, CAD will accordingly release the LOCs for the amount required by Executive Engineer through the Chief Engineer concerned.
- vii) The Executive Engineer concerned in turn would issue proceedings as indicated above (Para ii) along with LOC present to the PAO / APAO for issuing the cheques in favour of WUAs/DCs/PCs/GPs as per the allocation.

- viii) Water Users Association would prepare an action plan with the assistance of competent authority for utilization of the plough back funds for the O & M works.
- ix) The works can be taken up as per the guidelines given in Rule 19 of G.O.Ms.No.541, I&CAD (CAD.IV) Department, dated 27th December, 1977 (Amended vide G.O.Ms.No.46, I&CAD (Genl.IV) Dept., dated 24.02.2007).
- x) For achieving transparency and accountability the following guidelines are to be followed :
- a. Each WUAs office/Village Panchayat details of O&M works sanctioned and implemented should be displayed prominently in a social audit board in the prescribed template provided.
 - b. Estimate sanctioned and works executed with expenditure should be discussed in the regular monthly meeting of the managing committee. The Competent Authority has to ensure the same is recorded in the minute's register of WUA.
- xi) The O&M works have to be taken up and completed in the closure period of canals i.e., from April to July. Therefore, the funds have to be released in full, duly relaxing the quarterly regulation expenditure.
- xii) O&M works executed departmentally/WUAs and existing as liability shall be met from Non Plan grants with due approval of HOD,
- xiii) In case, there is no collection of water charges during the immediate proceeding irrigation (fasli) year due to calamities as declared by the Govt., the department may be permitted to utilize the allocated funds even in the absence of tax collection amounts, for smooth functioning of the system.
- xiv) Upto a maximum of 10% of the ploughed back amount received can be utilized towards administration, incidental charges etc., by the farmers organizations.
- xv) If the current collections (Major and Medium) during the fasli exceeds 90% of the current demand an incentive of 10% of the collections can be apportioned to the WUAs concerned from the Govt. share. The apportionment proceedings by Executive Engineer should explicitly mention the incentive. This amount is to be credited to the WUA account by the PAO/APAO accordingly.

This order issues with the concurrence of Finance Department vide their U.O.No.4862/499/Exp.PW.1/2007.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

S.P. TUCKER
PRL. SECRETARY TO GOVERNMENT I&CAD

Copy to :

1. The I&CAD Department
2. The Commissioner, CAD and Principal Secretary (Irrigation), Hyderabad
3. All HODs under the Control of I&CAD Department
4. The Revenue Department
5. The Chief Commissioner of Land Administration, Hyderabad
6. The Commissioner, Panchayat Raj & Rural Employment, A.P., Hyderabad
7. All District Collectors
8. The Finance (W&P) Department
9. The Director of Treasuries & Accounts, A.P., Hyderabad
10. The Director of Works and Accounts, Hyderabad
11. Copy to the Accountant General, A.P., Hyderabad.
12. SF/SCs

// FORWARDED :: BY ORDER //

SECTION OFFICER

(Annexture to G.O. Ms. No. 96, I & CAD (Genl. IV) Department, Dated 8.6.2007)

PROFORMA

Areas Irrigated (WATER USERS ASSOCIATION wise) Khariff 20__/ Rabi 20__ - __ Category _____							
WATER USERS ASSOCIATION name _____ Section _____ Sub-Division _____ Division _____							
Name of the Source _____							
S. No	Land holder Name	Survey No.	Extent in Acs	Crop (*)			
				Wet	ID	Dufasal	Aquaculture
		Total					

(*) It is to be mentioned 1st wet/ID crop / 2nd wet/ID crop etc., in the proforma

WUA President

Asst. Executive Engineer