

APPENDIX 3
(See paragraph 16.4.6)
ACCOUNTS RULES RELATING TO WATER COURSES

1. As a general rule, water-courses of irrigation, etc projects are not constructed by Government as integral parts of the projects, the liability of Government being confined to the provision of the main canal and of such branches and major and minor distributaries as may be decided upon by competent authority from time to time. Accordingly persons desiring to use the water of a canal are required either to make their own arrangements for the construction of the necessary water courses or to bear the charges that may be incurred by the Department in constructing them on their behalf. This liability of the cultivators or other persons benefiting by canal irrigation extends also to works of improvements and repairs to water courses and to construction and repair of bridges, culverts or other works that may be required for the passage of the water of such water courses across any public road, drainage channel etc. In the general interest of the cultivators, especially when a canal project, or an integral part of it, is launched in a new locality and it is desired to afford special facilities to the cultivators with a view to the more rapid development of irrigation, it may some times be decided by Government to lay out and construct, at the cost of Government in the first instance, the entire system of the main water-courses required for a project or a substantial section of it, at the outset. When this course is adopted, a scheme is simultaneously devised for effecting recovery, in a number of years, of the additional burden thus thrown on Government finances. As no separate account can be kept satisfactorily of the liabilities of each individual person benefitted, usually the recovery takes the form of a general enhancement of the water rates or the imposition of a special acreage rate. The amount which is usually sought, under such a scheme, to recover in the aggregate is the initial capital cost of the works (including such cost of maintenance during construction as may be charged to the capital account) plus the usual percentage charges finally in Appendix 4, plus the interest calculated at a rate fixed by Government. In some cases, where an entire system of water-courses is constructed by Government, it may in the particular circumstances of the tract, be decided by Government, that the whole or a portion of the cost of construction be charged finally to the account of the project concerned, or the charge on account of interest waived.

2. Works outlay on water-courses, which may be incurred by Public Works Officers, will thus fall under the following distinct categories:-

I – Recoverable from individual cultivators concerned in lump sums equivalent to the charges incurred on behalf of each

II - Recoverable by a general levy, whether for a specified or indefinite period –

- (a) When the actual recoveries are required to be set off against the outlay
- (b) When the actual recoveries are not to be set off against the outlay

III. Borne finally by Government

Works of the first class are styled "Takavi Works" and the account rules relating to them are given in Chapter 16. This appendix deals only with works of the other two classes.

3. In respect of sanctions to estimates, etc, all works in connection with water-courses are treated like other works of the irrigation, etc., project concerned, the expenditure being booked finally under the appropriate detailed head subordinate to the head "Water-courses". After a work has been constructed, the cost of maintenance and repairs is, in all cases, borne by the cultivators concerned.

4. Recoveries actually made under clause II of paragraph 2 should be shown in the account:-

- (a) as receipts on the capital account of the project, if the levy takes the form of a lumpsum recovery of cost in one or more years or
- (b) as revenue receipts of the projects, if the levy takes the form of an enhancement of revenue, the exact classification being determined by the form in which the recoveries are made.

Note - Recovery of outlay on water-courses where such recoveries have to be set off against the outlay, may at the discretion of Government, be taken in reduction of expenditure under the sub-head, "water-courses."

5. In cases falling under clause II (a) of paragraph 2, the Accounts Officer, with a view to watch the progress of the recoveries, may be required to maintain a suitable proforms account without disturbing the booked accounts of receipts and expenditure, the form of account being determined in consultation with the Administrative Ministry/Administrator concerned. It will ordinarily be found sufficient to keep an account merely in respect of the works outlay, the annual recoveries being distributed rateably, as between works, interest, etc on a fixed basis determined once for all.