

Training module on “Finance” sub committee

Training Objective

At the end of the session the participants able to understand the their roles and accounting procedures as per the APMIS act 1997.

- **Pooling of resources for the WUAs**
- **Budget preparations**
- **Better Records and book keeping by WUAs**
- **Collection of water cess**
- **Better Utilization of resources and recommending to MC**

(To make the Finance sub committee to aware about its roles and responsibilities in participatory irrigation management)

Expected output

- **Pooling of resources and preparation of budgets as per the resources available**
- **Better Book keeping and Records Maintenance**
- **Ability to prepare DCB of water tax and other fees**
- **Auditing of financial statements and approving the same in general body**

(Formation of subcommittee and its function effectively)

Participants

- **Finance sub committee members**

Methodology

- **Simple games/Brainstorming sessions**
- **Participatory learning discussion**
- **Exercises**
- **Sub group discussion**
- **Information sharing**
- **Interactive Lecture Methods**

Session plan

Session I

Time : 10.30 to 11.00 AM

Trainees: Finance sub- Committee Members

Topic : Introduction of the participants

Output: Ice Breaking session- Creating friendly atmosphere and reduce the inhibitions among the trainees.

Method: Introduction of participants each other with help of flash cards their background and details about family members and other details. And their expertise and special achievements in crop production and water management.

Material: Flash cards

Note for Resource person:

Step 1

Trainer should facilitate in the members' to pick up flash cards where some related terms related to simple financial transactions will be written. The two persons getting identical terms will be introducing each other name, village, family details, their land holding pattern and special achievements in tank/water management. Time 10 mts

Step 2

Trainer should ask the participants to present the details about their team member. Time: each team 1 mt (total time 15mts)

Step 3

During the presentation the trainers shall note down the farmers expertise and special achievements on the board by indicating the name against the achievements.

(This activity has to be performed simultaneously)

Step 4

After completion of the exercise, the resource person has to discuss about the special achievements of the farmers and appreciate them with claps.

(Time: 5mts)

Session II

Session II

Time : 11.00 to 11.15 AM

Trainees: Finance Sub Committee Members

Topic : Orientation on APFMIS Act 1997.

Output: Comprehending the participants about important features and legitimates of APFMIS act 1997

Method: Interactive lecture method

Material Flip chats on Act, prepared by WALAMTARI.

Note for Resource person:

Sept 1

Resource person should pose questions like; what is mean by institution?
What are the institutions generally found in villages?

The resource person has to write down the all the answers on the board, and clarify the individual and institutions with relevant examples, like; Sarpanch and grampanchay, patwari and revenue dept, etc.

Explanation should be given on nature of function i.e temporary and perpetual of individual and institution respectively.

Step 2

With the help of flip chats resource person should explain about formation of act and its main components. During explanation the resource person should compare the SHGs, caste group institutions with the WUA and its legitimacy. During the process the resource persons should clearly explain the difference between the formal and informal groups

Step 3

After completion of explanation, the resource person should ask questions on important features of ACT and note down on board, and wind up the session with duly appreciating the persons, who gave good response on the session.

Step 4

The resource person should once again tell the salient features of the ACT.

Session III.

Time : 11.15 to 11.45 AM
Trainees: Finance Sub Committee Members

Topic : WUA structure

Output : At the end of the session Participants able to define the structure of WUA and Subcommittee and its composition

Method: Interactive lecture method

Material Flip charts.

Note to resource person

Step 1

Resource person shall raise questions like; What is WUA? Who are the members in WUA? What is executive committee? Is there any committee in WUA?

Step 2

RP should list down the responses on the board. Based on the responses, the resource person has to decide whether, it has to be elaborated the fundamentals about WUA or directly the WUA structure?

If responses are poor, RP should spend additional five mts time on fundamentals of WUA like; delineation, election of WUA, about act etc. Then, by using the flip charts explain the WUA and sub-committee structure and its members.

Step 3

Ask questions on the session or, ask two or three persons to explain about the WUA structure and conclude.

Session IV

Time : 11.45 to 12.15

Trainees: Finance Sub Committee Members

Topic : Role of Finance sub committee

Output : At the end of the session Participants able to define the Subcommittee and its Composition. And roles & responsibilities

Method: Lecture

Material Flip charts.

Note to Resource person

Step 1

Recapitulate the previous session on WUA structure, and composition of sub committee and its types.

List down the name of four subcommittees on the board, ask some body to read the names of sub committees loudly.

Step 2

Explain the sub committee roles and responsibilities with the help of the flip chats

Step 3

Explain the situation of a Railway Station where different people perform their roles in a systematic order and coordination among them to see the train traffic moves with out any problem-correlate the same to the roles of sub committee members

Step 4

Sum up the session by clarifying their doubts.

Session IV

Time : 12.15 TO 1.00 PM

Trainees: Members of Finance Sub committee

Topic : Budget plan preparation

Output : Participants able to appreciate different sources of funds and its planning process

Method: Game & interactive lecture

Material Flip charts.

Note to Resource person

Step 1

Session can be initiated with simple Game as described below;

1. Give two models of a house hold budget where in one containing income sufficient to meet the expenditure and other having deficit income Ask them to do the planning of house hold budget with the above two examples

Step 2

1. Comparing both the budgets prepared by them and tell them to match both the income and expenditure by using their ideas (This will result in they themselves deleting some of the expenditure by prioritizing the expenditure
2. Resource person can explain how the budgets will be prepared by Government and what are the sources available for the government

Step 3

By asking questions and bring them to the tank situation and solicit information about the different sources of funds available and different expenditure to be incurred for a tank

Step 4

Sum up the session by clarifying their doubts.

Session VI

Time : 2.00 to 4.30

Trainees: Finance Sub Committee Members

Topic : Book keeping

Output : At the end of the session participants able to understand the need of book keeping and write books

Method: Game & Mock exercises on book keeping

Material Dummy books(important) related to Finance sub committees

Note for resource Person

Step 1

Resource person has to involve the participants in a game for short period (10 mts), to appreciate the need and importance of book keeping.]

Game

Form 3 groups with 2 persons each,

- i. Ask group I, to memorize the simple list of provisions or any stationery items with out using a pen and paper.
- ii. Dictate to group II, to memorize the list of any activities or things whichever participants are familiar. For this group, the resource person should dictate lengthy list of activities with different dates. With this participants are not in a position to momorize these activities and dates without using the paper and pen.
- iii. For group III, ask the to do the same exercise by using the pen and paper.

Step 2

After completing the exercise, ask the participants; What do they understood in these exercises?

What do they found difference between group 2 and 3? What do they found difference between 1 and 2&3?

What is solution to keep the track of recording the events?

Drawing consensus among the participants that book keeping is the only solution for the maintaining track of different activities and events.

Session VII

Time : 4.30 to 5.00

Trainees: Finance Sub Committee Members

Topic : Importance of audit, Auditing of Financial Statements, Placing the audited Statements before WUA General body

Output : At the end of the session participants able to understand of the Audit.

Method: Interactive lecture method

Content for “Finance ” sub committee training module

Topic: Introduction

TIME:30 Mts.

Methodology: Interactive lecture Method

By using the following material the resource person has to explain the present status of irrigation, especially minor irrigation. By using the para mentioned below.

Historically, tank irrigation in Andhra Pradesh has played a vital role in the development of its agricultural economy. Andhra Pradesh has the distinction of having large number of tanks and the largest area irrigated under tanks in the country

According to the 2nd Minor Irrigation Census, there are 79,953 irrigation tanks in Andhra Pradesh. Of the data available for 73,604 tanks, the area covered under the tanks is about 1,750,087 ha.

Most of the tanks in the State perform below their capacity level and the gap between the irrigation potential created and actual irrigated area under tanks has been reported at about 40 to 60 % depending upon the rainfall during a year.

In the process, area under tank irrigation has declined, which has adversely affected poor people who are traditionally more depended on the tanks for their livelihoods. Though the irrigation potential created through the tanks is estimated at 17 lakh ha, the actual area irrigated is only about 6 - 8 lakh ha.

Reason for decline to tank irrigation

The fall in efficiency of the tank system could be due to one or more of the following reasons:

1. Decrease in inflows to the tank due to
 - i. Inadequate rainfall
 - ii. Up stream abstractions (watershed development and other water harvesting structures)
 - iii. Poor condition of feeder channel (including the pick up weirs / diversion works wherever relevant)
2. Deterioration of physical system
 - i. Breach in bund
 - ii. Poor condition of the bund with unstable side slopes not to standards and non uniform TBL
 - iii. Improper condition of surplus system needing repairs to the masonry structures such as body wall, abutments, returns, wing walls, etc, along with apron, talus checking retrogression if any
 - iv. Defunct or inadequate functioning of sluice because of absence of shutters, leakages from shutter or masonry structure
 - v. Decrease in the storage of the tank due to silting, encroachments into the tank bed

3. Poor canal system
 - i. Improper shape of the main canal with disfigured cross sections and disturbed bed slope
 - ii. Poor condition of cross masonry and cross drainage structures that increase the distribution losses
 - iii. Improper maintenance of the field channels
4. Poor water use efficiency due
 - i. Mono cropping of water intensive crop like paddy
 - ii. Improper distribution and scheduling of water to cover the entire ayacut
5. Institutional deficiencies
 - i. Inadequate management structure and management capacity at CADA
 - ii. Inadequate performance of Water Users Association
 - iii. Sub-optimal management systems
 - iv. Diverse tank users and livelihood options
 - v. Lack of voice to poor in decision making on tank

After giving the details with above content, the resource person pose the questions like,
What is the status of tanks within their village?

Irrigated area past 10 years

Status of structures of the tank

Status of feeder channel and inflows into tank

The resource person shall elicit the answers from participants and write it down the board or chart. Then discuss the responses of the participants.

Session II

Methodology: interactive lecture

Material

Need of Participatory management in irrigation (PIM)

- Questions to be raised by the resource person
 - How the marriage/festivals are managed with sharing the responsibility of among different members, if task is not shared among the members, is it be possible to accomplish it so?. **The resource person has to list out the activities of a particular function mentioned by member.**
 - Game (Marriage and social function)
 - What was the good old practices in the village to maintain the tank system
 - Is there any traditional community involved in the water management

Explain the PIM process by using the following material.

Irrigation sectors low performance despite massive investments during different plan periods 24% expenditure was done for the sector but the outcome or results are not commensurate with the investment made

Infrastructure was in disrepair and irrigated area was declining. Due to siltation in dams, feeder channels, and distributaries the total water holding has come down resulting in reduction in cultivated area.

In view of the above Rehabilitating and sustaining irrigation and enhancing Agrl.productivity are of paramount importance

Resource Person shall ask questions about the situation of the village tanks, and draw suggestions to improve the situation and how community participation will help in identifying the local problems. And how easy solutions will emerge from farmers involvement.

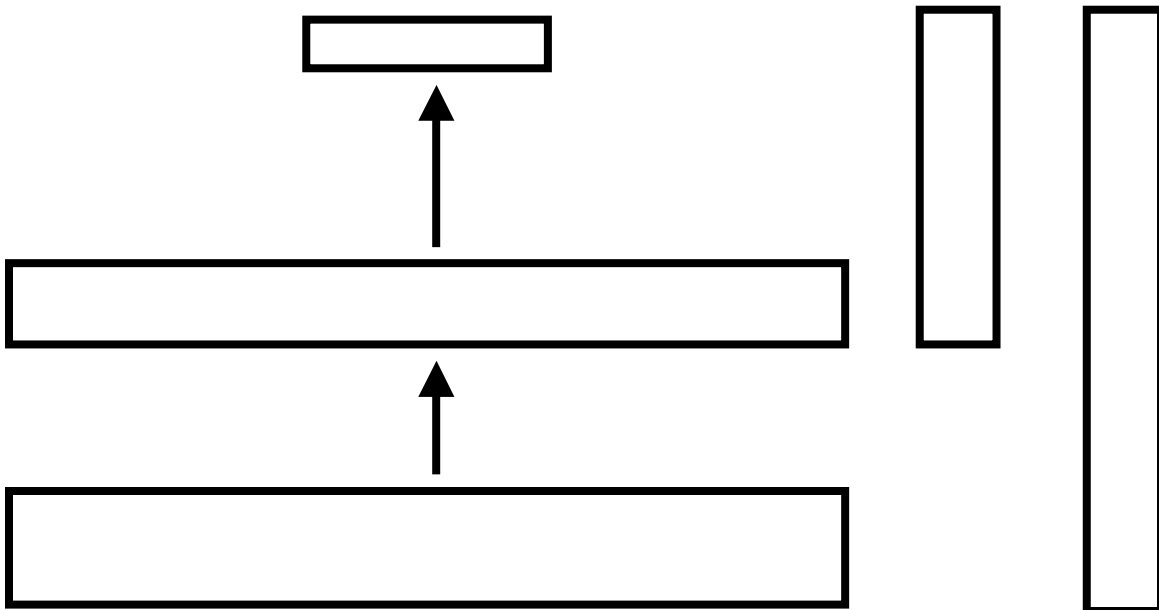
Resource person should explain AP irrigation reforms in the state since 1997 and promoting PIM by passing the APFMIS Act. Explain the gist of act by using the material given below:

APFMIS act 1997 To provide policy and statutory support for the promotion of participatory management of irrigation, including tank irrigation, in the State, GoAP enacted the Andhra Pradesh Farmers Management of Irrigation Systems Act of 1997 It is the first of its kind in the country and seeks to bring about a paradigm shift in irrigation management. The Act contains broad provisions relating to all types of irrigation schemes (major / medium / minor) specifying the tiers of farmers' organizations to be formed, procedure for their constitution and election of Managing Committees, functions of the various farmers' organizations, resources, etc.

The salient features of the APFMIS Act are:

1. Transfer of power for the management of state-owned assets to the farmers
2. Creation of new autonomous institutions (WUAs) as legal entities
3. Areas defined on a hydraulic basis
4. Equity achieved within the structure of a WUA by introducing the concept of territorial constituencies
5. All land holders in possession of land in an irrigation system become WUA members with voting rights
6. One member, one vote
7. Elections by secret ballot
8. Functional and administrative autonomy
9. Freedom to raise resources
10. Resolution of disputes and compounding of offenses
11. Simplified procedures for taking up works
12. Six-year tenure for Managing Committee members with one-third changing every two years
13. Irrigation Department, as competent authority, is made fully accountable to the farmer organizations
14. Right to recall an elected member after one year
15. Social audit and annual accounts audit

The primary farmer's organization for the minor irrigation tanks is the Water User Association. A WUA is created by delineating the command area under a minor irrigation tank system. All land holders (farmers and tenants) within the delineated area constitute the members of the WUA. The area of a WUA is subdivided in order to equitably handle water management, maintenance, and governance. These constitute the Territorial Constituencies within a WUA, which are 6 in numbers. The elected representatives of these territorial constituencies constitute the Managing Committee of a WUA. The managing committee members in turn elect the WUA President from among themselves. The area covered by a WUA ranges from 40 to 3,500 ha. A typical structure of a WUA is given in the figure below.



Elections to the WUAs are conducted through a democratic process of secret ballots under the Andhra Pradesh Farmers Management of Irrigation Systems Act 1997. Detailed rules have been notified under the Act for the delineation, notification and functioning of the WUA.

- **Formation of WUA and its Management / Executive committee**

1. The area proposed to be constituted into a WUA is delineated by the irrigation agency, under an irrigation project either in full or in part depending on the irrigation system. In the case of a minor irrigation tank, the area could be as low as 40 ha to a maximum of 2000 ha. While delineating natural and administrative boundaries are preserved as far as possible. Delineation is done on a hydraulic basis.
2. The District Collector of the District in which the WUA is located notifies the proposed WUA in the District Gazette and calls for objections. After hearing the objections a final notification is made in the District Gazette and the WUA is constituted. Along with the WUA a Competent Authority to the WUA is notified by law. The competent authority provides technical advice to the WUA and assists in the technical supervision of the works undertaken by the WUA.
3. The Commissioner CADA is the authority who notifies the process of election to the WUA. The District Collector of the District concerned issues the election notification. The process of election starts with the following sub processes:
 - i. All the members of a WUA who use water and pay water tax as recorded in the revenue records and who are 18 years and above are the voters of a WUA. Each member has a vote regardless of the extent of his or her land holdings. The electoral rolls are prepared Territorial Constituency wise and listed against each survey number. The voter's list is then issued Territorial Constituencies wise.
 - ii. The District Collector issues a schedule for calling for nominations of interested candidates for the post of member of the Territorial Constituencies. A time frame for the scrutiny and withdrawal of nominations is specified in the election schedule and a final list of contesting candidates is put up on the notice board.
 - iii. The elections are conducted immediately. Each voter casts his/her vote. The candidate securing the maximum number of votes is declared the winner. In some cases the elections may be unanimous. The consensus candidate is then declared as the winner. The winner is handed over the election certificate. For minor irrigation WUAs, the entire election process i.e., from receiving nominations to election of MC members, President and Vice President is accomplished within one day.
 - iv. Where a dispute arises in the election of a member, the aggrieved could redress in the District Civil Court as an election dispute. All the District Civil Courts have been designated as the election tribunals for the purpose of the election disputes.
 - v. The WUA notifies a place as its office and the work begins for a period of six years - the tenure of the WUA. However, every two years the term of one third of the members expires, who are then replaced through elections. The term of the President and Vice President is also for two years.
4. Each WUA has a separate bank account. The President and a member are the signatories to the Bank Account.

Session III

Roles and responsibilities of WUA (General Body)

Methodology:

Role play:

To appreciate roles and responsibilities in a particular daily social event. (Time 15 mts)

The resource person has to draw the inference from the role play and different roles will be played by various individuals to accomplish the task.

Then the resource person should explain the roles and responsibilities of WUA by using the following material.

1. To prepare and implement a warabandi schedule for each irrigation season, consistent with the operational plan, based upon the entitlement area, soil and cropping pattern.
2. To prepare a plan for the maintenance of irrigation system in the area of its operation at the end of each crop season and carry out the maintenance work of feeder channels and field drains in its area of operation with the funds of the association from time to time.
3. To regulate the use of water among the various pipe outlets under its area of operation according to the warabandi schedule of the system.
4. To promote economy in the use of water allocated.
5. To assist the Revenue Department in the preparation of demand and collection of water rates.
6. To monitor flow of water for irrigation.
7. To resolve the disputes, if any, between the members and water users in the area of operation.
8. To raise resources.
9. To maintain records and to cause annual audit of its accounts.
10. To encourage avenue plantation on canal bunds and tank bunds by leasing such bunds.
11. To conduct regular water budgeting and also to conduct periodical social audit, as may be prescribed.
12. To encourage modernization of agriculture in its area of operation.
13. To maintain the feeder channels of minor irrigation tanks by the respective WUAs in the manner prescribed.

Roles and responsibilities of WUA Management committee

Preparation of crop planning in the crop season and implementing the same

Preparation of budget, pooling of resources and allocation of the funds

Preparation of financial statements and accounts

Streamlining of water use

Undertaking different works

Conduct of trainings to members

Preparation of base records and maintenance

Implementing the decisions of general body

Resolving the conflicts among the members

Session IV

Methodology:

Story Telling: Sick departmental store/ big groceries shop

Group discussion: Discussion should initiate based on the WUA 4 sub committees and their job chart.

The detailing should be done by using the material given below and outcome of the group discussions.

Importance of Sub committees and its formation

**(Session Two) 25m
Sub group discussion**

To make/feel responsible of each "TC" member and for effective function of WUA

- WUA Responsibilities were divided into four parts
- For each part one sub committee was formed
- Each sub committee consist of four members
- Each sub committee was headed by one "TC" member other than the President
- No member shall represent more than one sub committee

They are

- **Finance**
- **Works**
- **Water management**
- **Monitoring & Evaluation and Trainings**

Roles and responsibilities of each sub committees

Works Sub committee

Arrangements with the members for system maintenance
Recommending the works estimates for administrative approval
Monitoring the quality of works
Taking up of check Measurement for the Works
Recommending payment for the works done

Water Management sub committee

Implementing the decisions of general body in distribution of water
Streamling the water distribution arrangements
Inspecting the irrigation sytems on regular basis
Assisting the regular distribution of water
Recording the water releases
Bringing violations if any to the notice of Management committee
Assiting in planning the water distribution
Maintaining the WUA records

Operation, Maintenance and Training sub committee

Identifying the training neds of WUA members
Optimum utilization of availabe water
Monitoring on area under irrigation, Productivity, Resolving the Conflicts, Improvements of Resources

Finance sub committee

(Session Three) 20m
Games/ Participatory learning

Objectives

Identifying different sources of resources and methods of pooling the same
Preparation of budgets
Records and book keeping
Auditing of financial statements
Approval of the Budgets in General body and placing the audited reports in GB

Functions of Finance sub committee

(Session four) 45m

Pooling of the various resources
Membership fee,
water cess share.
Funds from different programmes of central and state government,
funds from other financial agencies working in the area,
income from the assets of the WUAs,
Fees collected from the farmers etc

Preparation of budgets for the next financial year taking the available resources in to
Consideration.

Prioritization of different works as per the availability of funds, ,
placing before the General body of WUA for its approval.

Maintenance of relevant records and book keeping of the WUAs

GAME: The participants should be divided into groups and a small task which require remembering 5 to 10 simple financial transactions with dates. Second group will be entrusted with little complex situation and three group will be given transactions which is very difficult to remember without using pen and paper. (Instruction to Resource person: he should not allow the participants to use pen and paper)

The same exercise can be done by allowing participants to use pen and paper.

The inferences shall be drawn that the disadvantage of not recording the transactions timely and systematically and its consequence vis-a-viz advantages.

Different records and books to be maintained by WUA

- Form I Assets Register Inventory Register constructions related to system.
- Form II Assets Register Lands and Building Register
- Form III Register showing income from different assets
- Form iv Register of Machineries
- Form V A Members Register – with voting right
- Form V B Members Register –with out voting rights
- Form V C Members register other members details
- Form VI Water flow and canal gauge register
- Form VII Administrative and Technical Sanctions and Payment register
- Form VIII Cash Book
- Form IX special Fees and other receipts Register
- Form X Minutes Book
- Form XI Receipts book
- Form XII Crop Extent and Water cess Register

Out of these Registers form III,.VII, VIII,IX, X, XI Register will be explained at length.

Records Maintenance and Book Keeping

Session Five 120 mts

Different exercises for each register will be explained and trained for writing these books with the help of models

Importance of audit, Auditing of Financial Statements, Placing the audited
Statements before WUA General body

Session Six 45 mts

Program schedule:

10-00am to 10.15am	Registration
10.15am to 10.30am	Introduction about the project and its objectives
10.30am to 11.00am	Introduction and importance of participatory water management in irrigation
11.00am to 11.45am	Brainstorming on Status of Irrigation system and its performance, Importance of PIM, APFMIS act 1997, Delineation of WUA and its membership, Structure of WUA, formation of WUA and its Management committee, Roles responsibilities of WUA and its MC
11.45am to 12.00pm	Tea Break
12.00pm to 12.25pm	Sub group discussion on Importance of sub committees and its formation and function/Roles responsibilities of sub committees
12.25Pm to 12.45pm	Participatory learning discussions on Finance sub committee and its objectives
12.45pm to 13.30pm	Sub group discussion on Function/Roles responsibilities of Finance sub committee
13.30pm to 14.15pm	Lunch Break
14.15pm to 5.0pm	Exercises
Day 2	
10.00pm to 1.30pm	Writing of books, of Financial subcommittee books. Through Exercises
1.30 – 2. 30	Lunch
2.30pm to 4.30pm	Auditing/Placing financial Statements before GB
	Tea
4.30pm to 5.15pm	Summing up of Days Proceedings

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