

Module 5 – Accounts and Book Keeping of WUA

Topic

Accounts and book keeping for WUA

Objective

To equip for maintaining accounts/book keeping, preparing annual budget, better utilization of resources

Expected out put

- Maintenance of accounts regularly
- Up-dating water charge demand, collection and the balance details
- Pooling of resources and preparation of budgets as per the resources available
- Regularity of financial audit

No of sessions

- Three

Time required

- 2 days

Material required

- Chart paper
- Sketch pens
- Cello tape
- Training manual Game & interactive lecture
- Flip charts.
- Dummy books

Participants

- Managing committee members, Operator/Finance subcommittee Members of WUA

Methodologies Used

- Interactive Lecture
- Power point presentation
- Question-Answer session
- Game & Mock exercises on book keeping

Session wise Plan

Session No.1

Topic: Functions of Finance committee

Method: Group discussion, Lecture

Time: 60 minutes

Resource Person: DPMU / SO experts

Support Material: Chart paper, sketch pen,

Tips for trainer: Divide participants in to groups. Ask them to discuss the functions of finance committee in the groups and present the views group wise. Consolidate the views, supplement the points. Sum up by explaining the roles with the help of Flip charts.

Session No.2

Topic: Determining water charge, Annual budgeting

Method: Group discussion and Lecture

Time: 60 minutes

Resource Person: DPMU / SO experts

Support Material: Chart paper, sketch pen

Tips for trainer: Divide the participants in groups. Ask them to discuss on sources of finance in WUA and the possible yearly costs/expenditure to be incurred. Then present their views. Note the points raised, link and discuss on determining water charge and preparing budget on the basis of that. Tell them about different sources of funds that can be looked for. Conclude the session after clarifying the doubts.

Session No.3

Topic: Book keeping

Method: Interactive lecture

Time: 90 minutes

Resource Person: DPMU / SO experts

Support Material: Chart paper, sketch pen, formats of records (dummy book)

Tips for trainer: Show the formats of records to be kept. Explain the formats and go for mock exercise. Sum up the session after clarifying the doubts.

Content

Functions of Finance sub committee

- Pooling of the various resources - Membership fee, water charge collected from users, funds from different govt. programmes, income from assets of WUA etc.
- Preparation of annual budgets taking into consideration of available funds and gets it approved by General body of WUA.
- Prioritization of different works as per the availability of funds, gets it approved by General body of WUA.
- Maintenance of relevant records and book keeping of the WUAs

Book-keeping is needed in order to keep an accurate record of all transactions and decision taken in the Water Users' Association.

The following are the books for maintaining accounts of WUA

- Membership register
- General Cash book
- Operator's pump log book
- Irrigation log book
- Stock register
- Bank Pass book

Membership register: Contain all baseline information about the member and her/his family and confirm enrollment. The initial deposit for the membership fee and members savings at WUA also maintain in the book.

General Cash Book: The cash book is used to record each cash transaction made by WUA. Bank transaction also is incorporated in the cash-book to make it a cash-cum-bank book.

Pump Log book: The pump logbook is a document that record the details of running of the pump such as date, duration ad time of running, name of person whose land was irrigated, hectors of land irrigated etc.(see the facing Page)

Irrigation Logbook: The irrigation log book is a document that records the name of the person who demanded water, his JL no., plot no., concerned spout no. from where water to be discharged, amount of discharge water, hectors of land irrigated, crops irrigated etc.

Stock register: Contains information of materials received or issued and balances along with their material value.

Bank Pass book: Each WUA need to open a savings bank account. This reduces the scope of financial misuse. External Agencies prefer to execute financial support through bank.

Formats of some records and books to be maintained by Finance subcommittee of WUA

IRRIGATION LOGBOOK

Tubewell No. _____ Mouza No. _____

Year & Month _____ Block _____ P.S. _____ Dist. _____

Sl. No	Date	Name of farmer	Requisition		Irrigation from Spout No.	Discharge per cubic meter	Total Irrigation water (cubic meter)	Area Irrigated (decimal)	Tern of Irrigation	Crops cultivated	Signature of Farmer
			J.L. No.	Plot No.							

OPERATOR'S PUMP LOG BOOK

Name of WUA _____ Address _____ Page No. _____
 Stock _____ Month of _____

Date	Tubewell No.	Time of		Hours run	Meter reading at		Remarks/ Signature of Operator
		Start	Stop		Start	Close	

STOCK BOOK

Name of WUA _____ ADDRESS _____ MONTH ____ 201__

NAME OF ARTICLE _____

Opening Balance	Receipt				Issue			Closing Balance	Remarks
	Date	Source of Receipt	Quantity	Price	Date	Where Issued	Quantity Issued		

Name of Farmer.....		SI No...
Village.....		
Mouza.....	C.S.Dag No.....	
Area to be Irrigated (Decimal).....	Crop to be Cultivated.....	
Water Charge Deposited Rs.....	Receipt No.....	Date.....
I.....do here by sign this requisition for supply of irrigation water.		
Signature of Operator		Signature of Farmer
		Date.....

NAME OF WUA & ADDRESS..... NAME OF SCHEME.....

NAME OF CROP SEASON.....

YEAR.....

[illegible]

[illegible]