

FARMERS ORGANIZATIONS (FINANCIAL) REGULATIONS, 2014

No. MD/PIDA/2011/GT-57/1005. The Punjab Irrigation & Drainage Authority, in exercise of the powers vested in it under the Punjab Irrigation & Drainage Authority Act 1997, has approved to implement the following Regulations:

1. Short Title, Extent and Commencement

- (1) These Regulations may be called the Farmers Organizations (Financial Regulations), 2014.
- (2) These Regulations shall be applicable to such Farmers Organizations which are registered with the AWB/Authority under Farmers Organizations (Registration) Regulations.
- (3) These Regulations shall come into force at once.

2. Definitions

In these Regulations, unless there is anything repugnant in the subject or context;

- (1) "Act" means Punjab Irrigation and Drainage Authority Act 1997;
- (2) "AWB" means the Area Water Board established under Section 14 of the Act;
- (3) "Authority" or "PIDA" means Punjab Irrigation and Drainage Authority established under Section-2 of the Act;
- (4) "Committee" means the Management Committee of the Farmers Organization;
- (5) "Competitive Bidding" means sale/purchase of any goods, services, contracts or leasing of land/property through
 - (i) open auction; or
 - (ii) open invitation for bid through FO notice board; or
 - (iii) calling of tenders/quotations; or
 - (iv) sealed bids
- (6) "Fund" means Farmers Organization Fund established under the Rules;
- (7) "Fund Account" means the main bank account of the Farmers' Organization for receipts and disbursements, opened and operated in accordance with these Regulations;
- (8) "General Body" means General Body of the Farmers' Organization formed pursuant to the Rules;
- (9) "Farmer" means a person who is directly engaged in agriculture and is paying occupier's rate under Canal and Drainage Act 1873.
- (10) "Member" means member of the General Body as defined in Rules.
- (11) "Farmers Organization" means a Farmers Organization established under Farmers Organization Rules, 2010 as amended from time to time and

registered with the AWB/Authority under Farmers Organizations (Registration) Regulations.

- (12) "Owner" means owner of agricultural land within the jurisdiction of the Farmers' Organization;
- (13) "Rules" mean Punjab Irrigation and Drainage Authority (Farmers' Organizations) Rules 2010 and as amended from time to time;
- (14) "Water charges" means all water rates levied under the Canal and Drainage Act, 1873 (VIII of 1873) and other charges under the Act or any other law, but shall not include fines imposed under section 70 of the Canal and Drainage Act, 1873 (VIII of 1873).
- (15) "Canal Officer" means any officer of Irrigation Department not below the rank of SDO.

3. Establishment of the Fund

- (1) The fund shall be established by the FO soon after its registration.
- (2) The Fund shall be vested in the Farmers' Organization.
- (3) The Fund shall be irrevocable and non-lapseable
- (4) All sums received by the Farmers' Organization under the Rules shall be credited to the Fund which shall be utilized to incur any duly authorized expenditure incorporated in the annual budget/annual business plan with regard to meeting Operations & Maintenance (O & M) costs; or undertaking any work; on account of and in connection with due performance of various functions of the Farmers' Organization under the Rules.

4. Composition of the Fund

The Fund shall comprise all monies transferred to the Farmers' Organization by the Authority.

5. Management and Control

The Management Committee shall be responsible for the control, maintenance, operation and accounting of the Fund as per Rules, Regulations and Agreement.

6. Fund Account

For the purposes of the operation of the Fund, bank account to be known as the "Farmers' Organization Fund Account --- (Name of the distributory)" shall be opened and operated in accordance with these Regulations.

7. Farmers' Organizational Set-up for Financial Function

- 7.1 The Treasurer will be Financial Officer of the Farmers' Organization who shall report to the President. The Treasurer shall have the overall responsibility for the financial functions and assessment / collection work as laid down in Regulation 17 of the Farmers Organizations (Conduct of business) Regulations, 2014 and as amended from time to time. He will be assisted in his work by the FO Accounts Assistant / Office Secretary and Revenue Assistant, in their respective functions.
- 7.2 FO Accounts Assistant / Office Secretary may be appointed having three years accounting experience and relevant qualification with skill of computer and shall perform following functions:
 - (i) To act as cashier;
 - (ii) To write, maintain and keep books of accounts and all other records of FOs;

- (iii) To prepare periodical/annual financial statements and the annual budget;
 - (iv) To transmit to AWB/Authority periodical/annual financial and budget utilization statements and any other information required;
 - (v) To implement the decision/directions given by AWB/Authority regarding financial and administrative matters; and
 - (vi) To perform the functions of Revenue Assistant in case of small Farmers Organizations where no such assistant has been hired.
- 7.3 Revenue Assistant shall be Vernacular Clerks, SDRs of irrigation department or may be appointed having qualification of Matric and Patwar course with relevant experience to be responsible for assessment/collection work pertaining to water rates and allied charges. He shall (i) maintain assessment/collection record; (ii) carry out/supervise the survey of the crops for assessment; (iii) compile assessment lists/summaries of Farmers and reconcile with the total holding; (iv) prepare bills to be issued to the Farmers; and (v) make/coordinate efforts for realization of dues.
- 7.4 Technical Assistant shall report to the Assistant Manager (Technical)/SDO in functional relationship with the Farmer Organization. He shall prepare estimates for new projects/works and supervise their execution. He shall also look after the operation and maintenance of the system under supervision of Assistant Manager (Technical)/SDO and shall also be in charge of the stores.
- 7.5 Authority may depute any staff for any purpose to work with FO.
- 8. Revenue Assessment and Collection**
- 8.1 Procedure pertaining to assessment and collection of water rates and allied charges is given in **Attachment 'A'** which shall form an integral part of these Regulations.
- 8.2 Separate regulations for levy, assessment and collection of drainage cess by the Farmers Organizations shall be issued by the Authority.
- 9. Other Income**
- 9.1 Other income may comprise the following:
- (i) saving accounts.
 - (ii) Miscellaneous income.
- 9.2 A separate register will be maintained for all types of other income.
- 9.3 Sale of fixed assets shall be made with the approval of appropriate committee under the PIDA (Delegation of Powers) Financial Regulations through competitive bidding to the highest bidder. Mode/terms of sale shall be determined by the competent authority before inviting the bids and included in the notice for invitation to tender and bids. Items sold shall be delivered against cash payment for which receipt shall be issued.
- 9.4 Land/property belonging to the Authority/Farmers' Organization held within the limits of the Farmers' Organization may be leased out through competitive bidding to the highest bidder on such terms and conditions as may be approved by the Chief Executive AWB. In case of lease of agricultural land/orchards, proper lease agreements shall be drawn up with provision of adequate guarantees /advance payment to ensure due performance of the lease terms by the lessee. Buildings shall be let out at a reasonable rent receivable in advance. Rooms in Rest Houses may be rented out for short or long term duration at a

daily rent to be notified by the Government. A proper record of occupation of rooms shall be maintained which shall be checked by the Assistant Manager (Technical)/SDO periodically to ensure that rent is duly accounted for.

9.5 Manager (I&C) shall ensure all receipts arising from the lease/rent of AWB/Authority's property be deposited into PIDA's Account.

10. Advances, Loans and Deposits

10.1 Advances to suppliers/contractors may be made for purchase of material and for construction work as per the terms of the Purchase Order. The amount advanced shall be deducted from the value of goods/services supplied/ rendered before the payment is made. All advances shall be reviewed periodically and amounts long outstanding shall be recovered.

10.2 Advances to staff for expenses may be given for travelling on official duty or for specific expenses which shall be required to be cleared within a week's time or within three days after the specific purpose for which the money was advanced has been completed. Advance must be accounted for in full against duly approved expenditure report. Fresh advance shall not be given unless all previous amounts have been cleared except in exceptional circumstances and that too with the approval of the Treasurer. Advances shall be regularly scrutinized and steps should be taken for speedy recovery/adjustment.

10.3 The Farmers' Organization may hire/acquire building with the approval of Chief Executive AWB for its use and pay rent in advance upto a maximum period of twelve (12) months against a written lease agreement which should provide for termination of agreement at a reasonable notice.

11. Fixed Assets

11.1 Inventory of fixed assets taken over from PID/PIDA shall be taken jointly and memorandum record in respect thereof shall be maintained. The inventory shall be signed by the authorized representatives of the Farmers' Organization, Technical Assistant and PIDA and a copy shall be provided to PIDA. Such assets shall remain the property of PIDA and shall be dealt with accordingly. Office space, if available, may be provided by the Authority to the Farmers Organization free of cost whereas buildings, required for other uses shall be let out by the Authority on rent.

11.2 Fixed assets may be classified into the following categories:

- (i) Land
- (ii) Buildings
- (iii) Civil works (Roads, Irrigation Channels etc.)
- (iv) Hydraulic Structures
- (v) Furniture, fixture and equipment
- (vi) Vehicles

11.3 Subsidiary record shall be maintained for each item of the above category of fixed asset for both cost and accumulated depreciation.

11.4 The Committee will ask the Treasurer to prepare "Capital Expenditure Approval Request" to (i) purchase vehicles/equipment/machinery; (ii) to acquire land; (iii) to construct/modify civil/hydraulic structure; (iv) to undertake major rehabilitation work; and (v) to lay additional or modify existing irrigation and drainage system.

The said request based on estimates prepared by the Technical Assistant shall be submitted to competent authority mentioned in Schedule of Expenditures in **Annexure IV** of the Agreement and Financial Regulations /PIDA Delegation of Powers, through Manager (I&C).

11.5 Depreciation on fixed assets shall be calculated as notified by the Government.

11.6 Fixed assets may be disposed off as per policy of the government.

12. Salaries and Wages

12.1 All initial or subsequent appointments of staff (full/part-time) at a pay as per schedule of wages notified by the government with the exception of the FO Accounts Assistant / Office Secretary shall be made by the Recruitment Committee in accordance with the staffing plans agreed in writing with the AWB/Authority. Labour shall be hired according to budget allocation for the relevant works/project with the approval of the competent authority. A copy of the appointment letter shall be provided to the FO Accounts Assistant / Office Secretary. A personnel file shall be opened for each staff member and appointment letter and other papers pertaining to his appointment (increment, leave, termination etc.) shall be placed in his file.

12.2 Increments and changes in allowances and benefits shall be according to terms of appointment. All increments and salary changes shall be approved by the competent authority and a copy of the advice shall be provided to FO Accounts Assistant / Office Secretary.

12.3 Attendance sheets shall be prepared by the Technical Assistant for the labour hired on permanent basis or for specific purposes. Attendance sheets duly signed shall be provided to the FO Accounts Assistant / Office Secretary within three days after the end of the month, who shall check the attendance sheets for presence and absence and calculate the amount payable thereon.

12.4 The FO Accounts Assistant / Office Secretary shall prepare the salary sheets of staff and labour with reference to attendance sheets / register, appointment letters and subsequent pay change advices.

12.5 The salary sheets shall be countersigned by the Treasurer and approved by the Assistant Manager (Technical)/SDO.

12.6 Salaries shall be disbursed by the FO Accounts Assistant / Office Secretary against the acknowledgement on the salary sheet. Payment of salaries shall be completed latest by 7th of the following month.

12.7 In case an employee (i) is dismissed by the Committee which it may do so in accordance with the relevant laws; or (ii) resigns from service; or (iii) dies during the course of services; or (iv) declared incapacitated by the Committee due to ill health/old age etc, an advice shall be sent to the FO Accounts Assistant / Office Secretary who shall calculate the amount of salary and other dues payable to the outgoing employee and make payment accordingly after adjusting loans/advances, cost of material taken away by him/her, etc.

13. Receipts and Disbursements

13.1 Fund Account

13.1.1 A bank account shall be opened in the name of the Farmers' Organization.

13.1.2 The bank account and financial instruments shall be operated/executed jointly by the Treasurer and Assistant Manager (Tech) / SDO with the

- President or as may from time to time be specified by the Committee with the permission of the AWB/Authority in case the cheque signatories are proposed to be other than those mentioned above. However, the bank account/financial instruments shall in no way be operated without third signatory (Assistant Manager (Tech.)/SDO. Assistant Manager (Tech) / SDO shall have the authority to give instructions to the bank to cease/reopen the account operations as directed by AWB/Authority.
- 13.1.3 A bank cash book shall be maintained to record transactions of all receipts and disbursements. Entries in the cash book shall be made through receipts and disbursements vouchers.
- 13.1.4 The FO Accounts Assistant / Office Secretary shall act as cashier and shall be made responsible for (i) the maintenance and safe custody of petty cash imprest, cheque book and investment documents; (ii) preparation of receipts, cheques and disbursement vouchers; and (iii) banking of all cash/cheque collections.
- 13.1.5 The bank cash book shall be balanced monthly and the FO Accounts Assistant /Office Secretary shall be responsible for checking and preparing bank reconciliation statement at least once a month. If volume of transaction is significantly large, the bank statement shall be obtained and reconciled Weekly and also at the month-end. The bank reconciliation statement shall be reviewed by the Treasurer and Assistant Manager (Technical)/SDO, both shall sign the bank cash book and the reconciliation statement.
- 13.2 Receipts**
- 13.2.1 Pre-numbered receipt books shall be maintained. Receipts shall be issued by the cashier for all collections and shall be countersigned by the Treasurer and Assistant Manager (Technical)/SDO.
- 13.2.2 Receipt shall be prepared in duplicate. Original shall be given to the depositor whereas the carbon copy shall be retained in the book for record. Spoiled receipts shall be cancelled and both copies shall be retained in the book for audit.
- 13.2.3 All collections shall be kept in safe under lock and key and be deposited into the bank intact at least once during a week. Collections shall not be utilized for payment.
- 13.3 Disbursements – general provisions**
- 13.3.1 For sound internal control, all payments shall be made by cross cheques.
- 13.3.2 Spoiled cheques should be cancelled and retained for audit.
- 13.3.3 For all cheque payments, disbursement vouchers shall be prepared by the cashier. Payments shall be processed only for duly approved expenditures subject to the budgetary allocation for each item. All supporting documents such as purchase order, invoice, material receipt note etc. shall be attached to the disbursement voucher and presented to the Treasurer together with the cheque drawn in the name of the payee. The Treasurer, after verification, shall submit to Manager (I&C) or Chief Executive according to the competency for approval of the voucher and the cheque shall be signed accordingly.

- 13.3.4 The voucher shall contain particulars as to amount payable, invoice/purchase order references and details of deductions /adjustments on account of withholding tax, retention money, advance, excess/short billing etc., if any. The photocopy of the cross cheques of payments shall be attached with the payment vouchers.
- 13.4 **Payment for Works, Materials/Stores and Expenses**
- 13.4.1 PPRA Rules shall be followed for procurement of goods and execution of works etc. The guidelines for execution of works are described at **attachment-B** of these Regulations.
- 13.4.2 Purchase orders on the basis of competitive bidding shall be issued to the lowest bidders by the Treasurer to the suppliers for the supply of goods/services costing more than Rs.10,000 and to the contractor for construction work. Purchase order shall be made in duplicate, original to be given to the supplier/contractor and the copy of the purchase order shall be provided to the FO Accounts Assistant / Office Secretary. Upon the receipt of the goods, Technical Assistant shall check that they are in order and issue "Material Receipt Note". FO Accounts Assistant/Office Secretary shall (i) match the purchase order, receipt note and the supplier's invoice, (ii) check calculations, and (iii) prepare disbursement voucher for payment. Inventory for materials/stores shall be maintained by or under the supervision of the Technical Assistant (T&P Register).
- 13.4.3 In case of the construction work, progress payments may be made as per the terms of purchase/work order on the basis of the bill approved by Works Committee with the entries in the Measurement Book by Technical Assistant duly checked measurement by Assistant Manager (Tech)/SDO. On completion of the contract, the completion note shall be made by the Technical Assistant. The said note shall contain Assistant Manager (Tech)/SDO certification that the work has been carried out in accordance with the prescribed standards. The note shall be given to the FO Accounts Assistant / Office Secretary after the approval of Works Committee and FO President, and the payment shall be made as described above. Retention monies as per the agreed terms, advances and applicable withholding taxes shall be deducted from each payment.
- The Manager (I&C) shall proceed as per PPRA Rules on the request of works committee or its own, utilizing the local resources without recourse to the bidding process, will close the cuts / breaches on emergency basis, for the amount of expenditure upto Rs 50,000 provided that:
- i. Cut / breach / tempering of outlet should be reported in writing by FO Management or Canal Officer to Manager (I&C), Chief Executive Area Water Board and all concerns immediately after its occurrence.
 - ii. The detail of such cut / breach/ tempering of outlet is properly recorded in the Cut & Breach / outlet Register under the signature of Technical Assistant.

- iii. Reasons of such cut / breach / tempering of outlet are appropriately inquired and submitted to Chief Executive for appropriate action by Manager (I&C).
- iv. Management Committee shall approve the expenses so incurred under emergency within three days or otherwise in case of failure it will be considered as approved.

In case the emergency work costing more than Rs.50,000, the Manager (I&C) on the request of works committee or its own will take steps to close the cut/breach/repairing of outlet simultaneously by following existing Tendering Requirements, the FO Management Committee may allow to continue the closing of cuts / breaches / repairing of outlet process by intimating the Chief Executive Area Water Board.

- 13.4.4 Payments for entertainment, travelling, medical and other such expenses originating internally shall be checked with the supporting documentation, authorization and internal regulations for correctness and propriety of the expenditure.
- 13.4.5 Payments for withholding taxes, retention monies etc. shall be checked with relevant documents and accounting records to ensure that the basis of computation is correct and the amount is due for payment. Payment for withholding taxes shall be made into the Government Treasury. Retention money shall be released after the expiry of the free maintenance period upon certification by the Assistant Manager (Tech)/SDO and approved by the President.
- 13.4.6 Payments for utilities and telephone/fax bills shall be checked as far as possible with reference to the meter readings and tariffs. If practical, register of out station telephone calls should be maintained to exercise control over usage and billing.
- 13.4.7 A register of outgoing mail should also be maintained for record and verification for postage expenses. Reimbursement of postage shall be through petty cash.
- 13.4.8 Payment for rent and services (fees for lawyers, doctors, accountants etc.) should be verified with the lease or service agreements and invoice.
- 13.4.9.1 Farmers Organization shall make one time contribution of five percent (5%) of its share of one year (cropping year) Abiana to the Special Emergency Fund established by the concerned Area Water Board.
Provided further that every Farmer Organization shall also make one time contribution of 1.0 percent of its share of one year (cropping year) Abiana assessment during 1st year of its 3 years tenure, for the expenses of the elections of Khal Panchayats, Farmer Organization, Area Water Board (AWB) and operational expenses of AWB, in a Special Emergency Fund of AWB.
- 13.4.9.2 The Area Water Board shall meet the expenses out of Special Emergency Fund on the urgent repair of the channels and their structures.
- 13.4.9.3 Amounts so spent shall be recovered by the Area Water Board from the concerned Farmers Organizations in due course of time i.e. maximum within 1 year.

- 13.4.9.4 All sums received on account of Emergency fund shall be deposited in separate Bank account titled "Emergency Fund of Area Water Board" and Chief Executive and Chairman Area Water Board shall jointly operate the bank account.
- 13.4.9.5 Separate books of accounts shall be maintained at Area Water Board office, by Accounts Officer Area Water Board, under Double Entry System.
- 13.4.9.6 All payments, to be made from Emergency Fund, shall be pre-audited by Accounts Officer, Area Water Board who shall be provided with Bank statement of FO's Bank accounts for evaluation of liquidity position of FO, along-with the FO's request for funds & approval of Chief Executive and Chairman Area Water Board.
- 13.4.9.7 The Emergency Fund account shall appear in books of accounts of PIDA and shall be audited by external auditors of PIDA.
- 13.4.9.8 External Auditors of PIDA shall have access to all records, documents and information, what so ever, they deem necessary to form their opinion.

14. Budgeting and Monitoring Budget Utilization

- 14.1 The annual budget document shall be prepared by the FO Accounts Assistant / Office Secretary which shall comprise of the following:
 - (i) Organizations and Maintenance (O & M) Budget
 - (ii) Capital Expenditure Budget including projects
 - (iii) Income and Revenue Budget
 - (iv) Financing Plan
- 14.2 The budget would be drawn up in such a way to make the Farmers' Organization financially self sustaining and should also demonstrate the Farmers' Organization's capacity to generate (i) sufficient income from all sources and beneficiaries/members to meet its O & M costs, depreciation of assets and debt service payments; and (ii) sufficient funds from its own resources and/or through borrowings/grants/members' contributions to meet its capital expenditure requirements.
- 14.3 Annual Budget shall be prepared latest by 30th April for the ensuing fiscal year. After verification by the Treasurer and President, the budget shall be presented to the Committee for approval in May/June. The budget shall be amended as directed by the Committee. Efforts shall be made to obtain final approval from the General Body before the beginning of the year for which the budget has been prepared. Copy of the approved budget shall be provided to the AWB/Authority.
- 14.4 O & M budget will include all costs proposed to be incurred on maintenance, salaries, depreciation, interest cost, travelling, communication, utilities, office expenses, law and professional fees and all other expenditures related with the working of the Farmers' Organization. Budget shall be based on factors such as expenditure for the previous period, general inflation rate and projected activities for the future. Yard stick for Repair & Maintenance expenditure for irrigation/drainage channels/structures shall be regularly updated by the Committee.
- 14.5 Budget for capital assets and projects under ADP and other sources shall be prepared on the basis of duly approved "Capital Expenditure Approval Request".

An advance copy of the budget for ADP shall be forwarded to the AWB/Authority by 28th February for approval and provision of the matching grant. Efforts shall be made to obtain the grant for ADP in the beginning of July.

- 14.6 Financing Plan shall include, inter alia, expected receipts from loans/grants /contributions and debt servicing. Estimates for Income and Revenue Budget shall comprise agreed share of water charges, drainage cess, other fees and charges. Estimates for water charges, etc. shall be prepared keeping in view the past experience, area under cultivation and tariff approved for the next year. An advance copy of the Financing Plan and Income and Revenue Budget shall be provided latest by 31st March to the AWB/Authority for the preparation of their budgets.

Budget utilization record shall be maintained by the FO Accounts Assistant / Office Secretary for O & M expenditure and projects. The said record shall be updated at quarterly intervals.

- 14.7 If the expenditure on any item of expense or capital asset or project exceeds the budgetary allocation upto 5%, the excess shall be approved by the Committee, otherwise, the matter shall be referred to the General Body or Manager (I&C)/XEN together with explanation of variations for their consideration and approval.

15. Reserve Fund

Reserve Fund may comprise of the following:

- (i) Excess of income over expenditure.
- (ii) Grant from Government/PIDA/AWB for ADP Projects and under the Donor Agencies covenants.
- (iii) Any other source.

16. Accounts

- 16.1 Double entry financial accounting system shall be followed by the Farmers' Organization. The record and accounts of the Farmers' Organization shall be maintained as specified in Farmers Organizations (Conduct of Business) Regulations, 2011 and in these Regulations as amended from time to time to reflect, in accordance with generally accepted accounting principles, true financial position and operational income/expenditure of the Farmers' Organization.
- 16.2 The financial year of the Farmers Organization shall cover the 12-month period from 1st July to the following 30th day of June to coincide with the accounting year of AWB/Authority. For the purposes of management accounting, the financial year shall be divided into four quarterly periods. At the end of each accounting period, financial statements shall be drawn up with figures cumulative from the commencement of the financial year to the date of the accounts. Cumulative figures for the previous year's corresponding period shall also be shown on the financial statements.
- 16.3 Books of accounts shall always be kept upto-date. Transactions shall be recorded on daily basis. Bank reconciliation shall be prepared soon after the week/month end as the case may be and outstanding figures sorted out promptly. Financial record shall be available for inspection to AWB/Authority if so required.

- 16.4 Quarterly financial statements shall be prepared and presented to the Committee for its information and consideration latest by the end of the month following the end of the quarter to which they relate. The above referred statements shall be supported by the relevant schedules relating particularly to receivables, payables and budget utilization.
- 16.5 The Farmers' Organization shall not later than three months from the close of relevant financial year cause its financial statements be prepared and approved by the Committee and be made available to the auditors.
- 16.6 The annual financial statements shall comprise of (i) balance sheet (statement of financial position), (ii) income and expenditure statement, (iii) cash flow statement and (iv) receipts and payments account (v) statement of significant accounting policies and notes to the financial statements. The financial statements shall be accompanied by the necessary supporting schedules.
- 16.7 Quarterly and annual financial statements referred to above shall be authenticated by the President, Treasurer and FO Accounts Assistant / Office Secretary.
- 16.8 For the guidance of and to ensure uniformity in accounting and financial reporting by the Farmers' Organization, the Authority shall issue an Accounting Manual which shall contain chart of accounts, accounting procedure and specimen of (i) accounting documents, (ii) reporting formats of financial statements, and (iii) supporting schedules to the financial statements.
- 17. Audit**
- 17.1 The records and accounts of the Farmers' Organization for each financial year shall be audited, in accordance with the appropriate auditing standards, by a firm Chartered Accountants appointed by the Authority. It is the responsibility of the Farmers' Organization to bear the cost of audit.
- 17.2 The audit of the accounts shall be completed by 31st October each year and thereafter shall be presented to the General Body for approval which must be obtained by 31st December. Four copies of the approved audited accounts shall be sent to Farmers Organization, one copy to the Area Water Board and two copies to the Authority.
- 17.3 It shall be the responsibility of the Farmers' Organization to provide the auditors with complete financial statements for each fiscal year to 30th June together with necessary supporting schedules and relating accounting records latest by 30th September of the same calendar year.
- 17.4 In addition to the Annual Audit Report prepared in accordance with the standards prescribed by the Institute of Chartered Accountants of Pakistan, auditors shall be required to submit a Management Letter for each fiscal year which shall (i) report on the Farmers' Organization's adherence to the approved budget, (ii) contain comments on the accounting records and financial system, (iii) identify weaknesses in the areas of systems and controls, and (iv) make recommendations for improvement.
- 17.5 The auditors shall address and submit all reports including two copies of the management letter to the Authority with a copy to the President of the concerned Farmers Organization and the Area Water Board.

The Area Water Board shall ensure that weaknesses/misappropriations in the affairs/funds of FOs highlighted in the Management letter of external auditors to be removed and corrective action shall be taken by the concerned FO within 90 days of the issue of the Management letter and compliance report in this regard shall be sent to the Authority by the Area Water Board.

- 17.6 The FO is responsible to ensure monthly internal audit and quarterly inspection by the AWB. The special audit of Farmers Organizations as per assigned functions shall also be carried out by PIDA whenever required.

18. Transition

In case of registration of a Farmers' Organization during the year, necessary funds shall be provided to that Farmers' Organization to meet expenses for the remaining part of the year out of M&R budget of the concerned division. Such Farmers' Organization will undertake assessment and collection of abiana for the crop season following next after its registration.

19. Removal of Difficulties

For the purpose of removal of difficulties or to give desired effect to the provisions of these Regulations, Managing Director of the Authority may at any time issue necessary directions.

Dy. General Manager (TM)

cc.

1. P. S. to Chairman PIDA/Minister Irrigation Punjab, Lahore.
2. P.S. to Managing Director PIDA/Secretary Irrigation Lahore.
3. General Manager (TM), PIDA, Lahore.
4. General Manager (Op), PIDA, Lahore
5. General Manger (Finance), PIDA, Lahore.
6. Chief Executives, Area Water Boards,
 - i. LCC (East)
 - ii. LCC (West)
 - iii. LBDC
 - iv. Bahawalnagar
 - v. Derajat
7. Dy. General Manager (SM/Training), PIDA, Lahore.
8. Office file.

Manager (Reforms)

WATER RATE ASSESSMENT AND COLLECTION

1. INTRODUCTION

- 1.1. Flat Rate Assessment of Abiana will form the basis of assessment of water rates (Abiana) for Kharif & Rabi seasons. Assessment of water rate (Abiana) is leviable per acre of CCA (Culturable Commanded Area). As such the procedure of entries of field data and assessment of occupiers rates and formats have been provided for information and guidance of the Farmers Organizations. This procedure is required to be implemented by the FOs in assessment and collection of water rates and Khal Punchayats.

2. ASSESSMENT

- 2.1 The record of Culturable Command Area i.e. CCA of the occupiers within the Chakbandi of an outlet shall be prepared on Form No. 1 in the office of the FO. These forms will be bound in shape of a register in respect of each outlet. The register shall be updated regularly to incorporate the changes. The authenticity of the record of occupiers will depend upon the certified record of Revenue department or by certified authority letters (Mukhtar Nama) of the owner alongwith his ownership deed (Ferd Malkiyat) of the land within the Chankbandi of an outlet. Any subsequent changes on ground may also be reported by the FO members i.e. Chairmen KPs, or Members of KPs. Thereafter it shall be checked and verified by the Treasurer of the Farmers Organization under his dated signatures. Aggregate of the land of the occupiers within the chakbandi of an outlet shall always be in agreement with the Gross Area (GA)/Culturable Commanded Area (CCA) of the outlet.
- 2.2 The concerned official of the FO or a nominee of the FO shall carryout survey of the Culturable Commanded Area of the outlet, complete Form No.1 and assign to each occupier a folio No. (Khata No), for each Kharif and Rabi Crop Season. Instructions for preparation of the said record for assessment and billing thereof at Annex-A should invariably be complied with by all concerned.
- 2.3 The FO shall arrange preparation of assessment and check the accuracy of the area assessed and rates applied. It shall be ensured that the area assessed agrees with the CCA of the outlet, and the remissions/additions are incorporated after it has been allowed under the rules on the subject.
- 2.4 The FO shall prepare assessment summary of each outlet of the distributary, minor and sub minor on Form No.4. It shall be physically checked with concerned record by the Treasurer. The President and the Treasurer of FO shall sign it. The FO shall submit this summary in respect of Kharif crop on 15th of September and Rabi crop on 15th of April to the offices of the concerned Canal Division and the AWB/ Canal Circle. A copy of this summary shall also be sent to PIDA office.

2.5 Sanction of extra supply in all cases will be subject to policy of the Govt. in the I&P Department and the procedure for sanctioning and maintaining the extra supply of canal water for Gardens will be in accordance with the procedure and instructions at Annex- "B".

3. CASES OF SPECIAL CHARGES ----- DEMAND

3.1 The cases of theft of canal water/unauthorized irrigation/waste of water etc. shall be dealt carefully by the FO. Such cases should be investigated and processed promptly in order to levy the special charges against the offenders/delinquents. The unauthorized irrigated areas will be checked by the FO member of the concerned outlet. The FO shall prepare and forward the cases as early as possible to the Divisional Canal Officer within the currency of that crop who shall decide the cases as early as possible, but not later than the schedule mentioned in Para 3.3 below:

3.2(a) The FO shall prepare, issue and deliver the bills of special charges on Form No.2-A within seven days of the order announced by competent authority. The FO shall collect the amount of special charges within one month of the date of delivery of the bills. A surcharge of 10% on the bills not paid within the due date shall be levied. The procedure of collection/recovery of the amount of special charges shall be in accordance with the conditions of the IMT Agreement.

3.2(b) FO shall maintain a register showing particulars of the offences and the special charges levied in each individual case in accordance with the decision announced by the competent authority.

3.3 The FO shall comply with the following schedule for processing and announcing its decision in the case(s) of the theft/unauthorized irrigation or waste of canal water.

(a)	Preparation of preliminary case and checking of unauthorized irrigated area.	=	07 days
(b)	Scrutiny of the case and issuance of Notice	=	07 days
(c)	Notice period including Service of Notice	=	30 days
(d)	Hearing of case and announcement of decision thereof.	=	06 days
	Total	=	50 days

4 REMISSION

4.1 In case of shortage of supply in a crop season in a distributary or a part thereof, the shortage shall be examined by a committee, comprising the following:-

(i)	Divisional Canal officer or nominee of CE AWB/SE of circle	Convener
(ii)	President Farmers Organization	Member
(iii)	District Officer Revenue (concerned district)	Member
(iv)	District Officer Agriculture (concerned district)	Member

4.2 Where supply of irrigation water is found to be less than 25% of the authorized discharge in a crop season, the whole of the occupiers rate shall be remitted and, in case the supply position is less than 50% but more than 25% of the authorized discharge; half of the occupiers rate shall be remitted.

4.3 The committee shall take decision regarding remission of occupiers rate wherever called for in accordance with para 4.2.

- 4.4 In case of shortage of supply in a crop season in one or more canal systems, the state of supply shall be determined by the Area Water Board.
The Area Water Board shall remit the occupiers rate in the manner and to the extent mentioned in para 4.2.
In case of calamities, such as hails/severe dust storms, floods, locusts, pests, war etc. in a local area, the remission shall also be granted by the Area Water Board.
- 4.5 In case of shortage of supply as mentioned in para 4.2 and calamities such as hails/severe dust storm, flood, locust, pests, war etc., or shortage of supply in one or more canal/Distributary systems, case for remission shall be prepared by the FO Committee comprising the following:-
- | | | |
|-------|-------------------------------------|----------|
| (i) | President | Convener |
| (ii) | Secretary | Member |
| (iii) | Treasurer | Member |
| (iv) | Chairman Khal Panchayat (concerned) | Member |
- 4.6 The FO Committee shall record its recommendation in each individual case for remission and place it before the Committee as mentioned in para 4.1 supra. The Committee shall decide the case finally under the provision of para 4.2. In case of shortage of supply in one or more canal systems and calamities such as hails, severe dust storms, floods, locusts, pests, war etc., the case of remission will be referred by the Committee to the Area Water Board as mentioned in para 4.4.
- 4.7 Where 25% rebate in case of operation of Private Tubewells for augmentation of its water with the canal water has been sanctioned by the Divisional Canal Officer, prior to transfer of Management of the distributary to the FO; the Farmer's Organization shall obtain concerned record from the Canal Divisions to implement and incorporate the rebate admissible to the occupiers.
- 4.8 The 25% rebate in Abiana can be claimed under concerned rules by the farmers on installation and operation of private tubewells within the Culturable Commanded Area of an outlet, for augmentation of groundwater with canal water for irrigation purposes. The FO shall accord sanction for 25% rebate in Abiana which shall be admissible to the area attached/registered with FO, in case of electric operated tube wells for a period of 8 years and in case of diesel operated tube wells for a period of 10 years as per following scale:-
- | | | | |
|------|--------------------------------------|---|-----------|
| (i) | Tubewell Supplying 1 Cusec and above | = | 100 Acres |
| (ii) | Tubewell supplying less than 1 Cusec | = | 50 Acres |
- 4.9 For the purposes of para 4.8 above, the owner shall apply to the President of FO for attachment of the area giving the following details:-
- (i). Name of the applicant with parentage.
 - (ii) Name of the village, Tehsil and District where the tubewell is located.
 - (iii) Discharge of the tubewell.
 - (iv) Details of the field numbers proposed to be attached to the tubewell.
 - (v) Certificate of the ownership of the areas from the Revenue Patwari.
 - (vi) Date of installation of tubewell.

- (vii) Date of actual working of the tubewell when it starts supplementing the canal supplies.

5. BILLING

- 5.1 The FO shall provide to each of the constituent FO Members (Chairmen KPs) a summary of the assessment list in respect of each outlet in Form No. 4, to assist in effecting the recovery of Abiana.
- 5.2 Bills shall be prepared on the prescribed Form No.2 in the name of the occupier. Whereas the details of assessment shall be entered in part I of Form No. 2 to be retained for record in the FO office. A crop-wise register as per specimen Form No.6 shall be maintained in the FO office showing the number of bills handed over to the FO Member. The FO shall arrange distribution of the bills as per schedule mentioned in Para 6.2 to the occupiers after taking their acknowledgement on Form No.5, which shall be returned to the FO office for record. Any occupier may lodge objection before the FO, in case of wrong assessment. The FO Member or any member of KP may also refer any objection on assessment to the FO for its timely resolution. Bills shall be serially numbered with a prefix for the crop year of issue. Bill number shall be entered on the assessment list. A copy of the list along with summary shall be given to the concerned official of FO who shall enter the amounts due from each occupier in "Water Rates Receivable Ledger" directly from the assessment lists. The ledger folios of farmers' accounts shall bear alpha numerical reference with cross reference to the occupiers assessment register and an index of the same shall be maintained in alpha numerical sequence.
- 5.3 Assessment shall be completed strictly in accordance with the tariff endorsed by the Authority. Any complaint against the billing received shall be examined by the President FO and mistakes in billing shall be rectified.
- 5.4 In case an adjustment is required in billing for any reason, a revised bill shall be issued on Form No.2 according to the corrections approved on Form No.8. The corrections will also be entered in the Assessment list. The same procedure with regard to billing and preparation of summary shall be followed as described in para 5.2.
- 5.5 The revised list and the summary referred to above shall contain the following particulars:
- Revised bill shall bear the serial number continuing after the last serial number in the original assessment list.
 - Revised bill shall be for the total holding of a Farmer/Occupier shown in the original bill even though partial corrections may be required.
 - Revised assessment list reference shall be given in the original assessment list against the relevant name.
- 5.6 After the billing process for a crop season is complete, original as well as revised assessment lists alongwith the summary shall be preserved in the form of a bound register for future reference and audit.
- 5.7 In case a bill is lost, destroyed or defaced, a duplicate will be issued at the request of the Farmer/Occupier without any charge.

5.8 Soon after completion of the assessment process for each Kharif/Rabi season, the Treasurer shall submit to the Committee a brief report comprising breakup of areas and amount assessed, remission, comparison of assessment with the corresponding figure of the previous year and reasons for any shortfall. A copy of this report shall be sent to the AWB/SE office and the Authority office with the Committee's observations.

6. TIME FRAME

6.1 The Farmers Organizations shall observe the schedule for preparation, issuance and delivery of Water Rate Bills as per time table mentioned in para 6.2.

6.2 Billing process must be completed and bills must be issued and delivered on or before due dates. Last date for issuance and delivery of the bills to the occupiers has been determined as per following time frame:

Time frame of Water Rate Bills:	<u>Kharif Season</u>	<u>Rabi Season</u>
• Date of issuance of bills:	1 st September	1 st April
• Last date of delivery of bill to the occupiers	7 th September	7 th April
• Disposal of objections (if any) and issuance of revised bills	30 th September	30 th April
• Last Date of deposit of bills by the occupiers (without surcharge)	30 th November	30 th June
• Last date of Deposit of bills of water charges (with surcharge)	31 st January	31 st December
• Cut off date of bills for preparation of Arrears of Water Rates.	01 st February	1 st January
• Date of submission of lists of defaulters.	28 th February	31 st January

The Farmers Organization may notify the time frame of billing and wide publicity be given in the local area, for information and guidance of the owners/occupiers.

If the bills have not been received by the owners/occupiers within the time schedule as mentioned above, they may obtain the duplicate bills to avoid payment of surcharge and deposit the Water Rates within due dates.

6.3 Complaints with regard to billing and applications for concession/remission must be lodged in writing with the FO directly or through the FO member within 10 days from the date of issuance of the bill. Complaint/applications shall be lodged in duplicate. Acknowledgement shall be given on the copy which must be retained by the Farmer(s)/occupier (s). The date may be extended or delay may be condoned by the President of FO for a maximum period of 7 days. However, no complaint/application shall be entertained after expiry of the last date. The complaints/applications for remission/concession received by the Farmer Member shall be sent to the FO office within three days with an initial enquiry report/comments thereof.

6.4 All complaints/applications received, shall be presented to the President of FO who may depute the member(s) or official(s) for any further investigation so required and shall decide within 10 days.

6.5 The bill shall be due for payment on or before the dates indicated on the bill.

7. SURCHARGE.

A surcharge of 10% on the current demand not paid within the due date shall be levied. Amount paid after the due date shall be received inclusive of the surcharge as shown on the bill. For bills remaining unpaid after the due date as mentioned in Para 6.2, surcharge shall be calculated with reference to the current demand of the unpaid bills. Surcharge received/accrued shall be debited to the individual accounts of the Farmers in the "Water Rates Receivable ledger" and the relevant general ledger accounts shall be posted to account for the surcharge.

8. NON IRRIGATION USE OF CANAL WATER

- 8.1 Supply of canal water for non-irrigation use within the command area of a distributary or a portion thereof shall be strictly subject to availability of canal water. While recommending such case(s), the Farmers Organization shall ensure that the tail reach of a channel does not suffer with shortage of canal supply. Superintending Engineer Canal Circle/Chief Executive AWB is the competent authority for sanctioning supply of canal water for non-irrigation use. The FO shall obtain such already approved cases from the Divisional office for making assessment.
- 8.2 The assessment bill for the non-Irrigation use of canal water shall be prepared on Form No.3 in accordance with the schedule of water rates endorsed by the Authority. The amount of bill(s) as a result of this assessment will be included in the Abiana receivables and recorded in the ledger. The dates for issuance of the bills and recovery of water charges for Kharif and Rabi will be same as indicated in para 6.2. No relief or remission of any type or kind will be allowed in the assessment made in respect of non-Irrigation use of canal water.

9. COLLECTIONS

- 9.1 (i) The amount due in respect of water rates shall be deposited by the occupiers in the manner as determined in the IMT Agreement.
- (ii) FO will enter into agreement with Lumberdar of the area for collection of water charges as per PIDA Rules / Regulations who will deposit the collected amount into PIDA's Account.
- (ii) The bill shall be deposited in full amount as shown thereon and partial payment shall not be allowed. Payment shall not be accepted after the date as determined for cut-off purposes to work out arrears for the next billing.
- 9.2 The collections of water charges shall be entered in Form No.2 Part II. The Collections of water charges shall be totaled weekly and the weekly collections received upto 7th, 15th, 22nd and 30th/31st of the month shall be prepared by the FO Treasurer and monthly progress of recoveries on the prescribed Form No.16 shall be submitted on 5th of each month in the office of the Area Water Board /Canal Circle with a copy to PIDA office.
- 9.3 Billings and collections shall be entered in the "Water Rates Receivable Ledger". Separate ledger shall be maintained for each outlet. Receivable ledger shall be balanced quarterly particularly after the expiry of the due date and a list shall be prepared with the age analysis and total thereof shall be reconciled with the general ledger account. The listing of the balances of each register shall be provided to the concerned for recovery purposes.

9.4 All out efforts shall be made to recover the outstandings through personal contacts, participatory approach as per rules.

9.5 Arrears of Water Charges.

The dates of recoveries have been mentioned in para 6.2 above. Surcharge @ 10% is recoverable from the occupiers who fail to deposit the amount of water charges within due dates.

The unrecovered water charges upto 31st of January for Kharif crop season and upto 31st of December for Rabi crop season shall become Arrears against the defaulters.

The Farmers Organizations shall prepare lists of arrears against each occupier/defaulters within one month on form No.9 and submit crop-wise certified copies of the arrears to the concerned Chief Executive, Area Water Board/Superintending Engineer of the Canal Circle. The recovery of the arrears will be made in accordance with the procedure and in the manner as prescribed by the Authority.

RECORD OF CCA, ASSESSMENT AND RECOVERY OF WATER CHARGES

Responsibilities of Farmers Organization

1. The Farmers Organization (FO) shall obtain attested copies of watercourse plan and Outlet Register of the distributary / minor or any part thereof within its jurisdiction from the concerned Canal Division.
2. Form No.1 is for record of CCA. The Farmers Organization shall prepare outlet-wise, village-wise record of CCA of occupiers, whereas FO members and members of Khal Panchyats shall assist the Farmers Organization in performance of this task. The entries recorded shall be signed by the concerned official of FO whereas Revenue Assistant of FO shall check and sign it.
3. Form No.2 is for Assessment of Water Rate. The area recorded in Form No. 1 shall be assessed as per schedule of water rates and shall be completed by the concerned official after making assessment of the area of current crop and other dues / arrears relating to the concerned occupier in Part - I.
4. Total amount of water charges payable by the occupier shall be abstracted in Part – I of Form No.2. After making assessment of abiana, other recoverable dues such as addition, arrears, amount of special charges and remission will be incorporated to determine the total payable amount. The concerned official preparing the abstract of assessment of the occupiers on this Form shall sign it, whereas the Treasurer of FO shall check and sign it. The accuracy of the assessment shall be the responsibility of the FO.
5. The FO shall prepare a list of Assesses (Occupiers) on Form No.5 for each Kharif and Rabi crops seasons from Form No.2 of each outlet and will arrange handing over of bills to the concerned occupiers after taking acknowledgement on the said Form. A copy of this list shall be handed over to the concerned Khal Panchayat to check the delivery of bills in time. The Khal Panchayat shall assist in recovery of abiana from the occupiers.
6. The FO shall prepare and submit assessment summary of each outlet on Form No.4 for Kharif Crop on 15th of September and for Rabi crop on 15th of April to the office of concerned Canal Division/Area Water Board/Canal Circle office and a copy to PIDA office.
7. The FO shall prepare the bill of miscellaneous use of canal water on Form No.3, which shall be signed by the official concerned and checked by the Revenue Assistant of FO. The accuracy of the bill is responsibility of the FO. The concerned person/Organization or Department shall deposit the amount of the said bill in the PIDA Account/Bank.
8. The FO shall prepare weekly, fortnightly and monthly account of the amount of recoveries of abiana and that of miscellaneous use of canal water. The FO shall prepare the list of defaulters of abiana and water charges for miscellaneous use of canal water for Kharif and Rabi crops respectively and shall take timely necessary action according to the regulations and instructions of PIDA Authority.

SANCTIONING/MAINTAINING EXTRA SUPPLY OF CANAL WATER FOR GARDENS AND ORCHARDS

1. Extra supplies of canal water shall be allowed to the garden areas as per policy of the Provincial Government in the Irrigation and Power Department.
2. The garden supply available shall be sanctioned to gardens, which are at least one year old upto a maximum area of 18 acres.
3. The discharges permissible for areas under garden shall be calculated in accordance with the policy of the Government in the Irrigation and Power Department.
4. The Chief Executive Area Water Board/Superintending Engineer of the Canal Circle shall maintain a register showing the discharges available on the various branches, distributaries, minors for the existing sanctioned gardens. The statement will be sent to the Chief Engineer of Irrigation Zone and the Punjab Irrigation and Drainage Authority office.
5. An Agreement as per Annex-I will have to be entered into between Punjab Irrigation and Drainage Authority through Chief Executive Area Water Board/Superintending Engineer of the Canal Circle and the owner receiving extra supply for an orchard. The essential condition is that abiana shall be charged at the schedule rate for fruit orchards on the whole area in each crop season for which extra supply is sanctioned, irrespective of whether the whole of the area is actually irrigated or not. Also abiana shall be paid in the non fruit bearing stage.
6. (a) In all cases where the garden is not planted in accordance with the Rules and the Agreement, the extra supply of canal water shall be cancelled with effect from the end of the current crop.
(b) In all cases where the garden is not maintained satisfactorily in accordance with the Rules and the Agreement, the extra supply of canal water may be cancelled with effect from the end of the current crop after giving 3 months notice.
7. The final authority for the cutting of the special supply of water for Fruit Orchard areas shall be the Area Water Board.
8. An outlet would not be altered until the next remodelling unless the additional garden supply sanctioned brings the total outlet capacity upto more than five percent in excess the old capacity, but the authorized outlet capacity should be altered at once to include any garden supply sanctioned for the chak, however small, and the garden owner will be entitled to have his "Wari" altered to include the supply for his garden area.
9. A register shall be maintained in the office of the Chief Executive, Area Water Board/Superintending Engineer of the Canal Circle showing the supply sanctioned on each Distributary, Branch and the Canal separately for the big and small owners and a close watch be kept that the limits laid down by Punjab Irrigation and Drainage Authority not exceeded in any case. The form in which

the register is to be kept/maintained is enclosed herewith for guidance (**Form G-I**).

10. Where no extra water is demanded or obtained for fruit trees and the number of such trees grown scattered per acre:-
 - (a) does not exceed 15 (fifteen) in the case of Mango, Jaman or Fig trees;
 - (b) does not exceed 30 (thirty) in the case of other varieties of fruit trees; or
 - (c) in the case of mixed plantations containing fruit trees specified at (a) and (b) above, the total number of fruit trees specified at (a) above plus half the number of fruit trees at (b) above does not exceed 15 (fifteen) the occupiers rates shall be the normal rates and not the rates for gardens.
11. All gardens & orchards receiving extra canal water supply should be inspected by the Chairman 'Khal Panchayat' upto 30th of November every year, who should certify that the sanctioned gardens are existing as per terms and conditions of the Garden Rules and the agreement. He should submit the said report along with certificate to the office of concerned Farmers Organization on 1st December every year on the prescribed proforma (**Form-G-II**).
In case of absence or non availability of Chairman Khal Panchayat, the Farmers Organization may make alternative arrangement for the said inspection.
On receipt of the inspection report and the certificate, the Farmers Organization shall arrange checking which should be carried out upto 15th of December.
The Farmers Organization Management Committee after any inspection which it may deem necessary will also issue notices to the defaulter garden owners and then forward the same report to the Chief Executive, Area Water Board on 1st January every year.
12. The Chief Executive, Area Water Board/Superintending Engineer of the Canal Circle will place the annual inspection report of gardens in the meeting of Area Water Board in the month of February every year. The Area Water Board shall pass orders in each individuals case and will inform the Punjab Irrigation and Drainage Authority accordingly.
13. The Area Water Board is authorized to discontinue the extra supply of Canal water sanctioned for gardens and orchards in case of voluntary surrender by the recipient.

AGREEMENT FOR SPECIAL SUPPLY OF WATER FOR FRUIT ORCHARDS

This agreement entered into this the ____day of ____20__between the PIDA acting in these presents through Chief Executive Area Water Board/Superintending Engineer of the Canal Circle_____and hereinafter on behalf of himself and his successors called the _____ (supplier) of the one part and _____and hereinafter on behalf of himself, his heirs, his executors, administrators and representatives called the (consumers) of the other part.

Whereas the consumer has applied to the supplier for special supply of canal water for his Fruit Orchard in area _____situated in Chak No.____Tehsil____, District____, as per schedule attached wherein is shown a complete list of his ownership of fields duly verified and attested by the Civil Patwari and the Supplier has agreed to supply the same according to the attached schedule from the outlet, situated at R.D.____of the _____Minor of the _____Distributary of the _____canal subject to the stipulations and conditions hereinafter appearing, it is hereby agreed by and between the parties as follows:

1. The supply given to the aforesaid area under this agreement will be at the rate of _____cusecs outlet capacity under full supply conditions in the Distributary, per thousand acres and will not be utilized except for the Fruit Orchards. The use of the supply for purposes other than for the Fruit Orchards will be considered as unauthorized irrigation, under the Canal Act VIII of 1873.

2. The Fruit Orchards is to be laid out, planted and maintained according to the directions and satisfaction of "the Chief Executive of the Area Water Board/Superintending Engineer of the _____Canal Circle".

3. The Consumer shall pay on the whole area for which extra supply is given each year at the schedule occupiers rate for fruit orchards applicable to the canal, both during Kharif and Rabi crops irrespective of irrigation being done or not. Subject to the conditions prescribed by Canal & Drainage Act and notification there under applicable to the canal for the purposes of section 36 of the said Act the consumer shall be deemed to be an occupier.

4. No remission of abiana shall be given to the fruit orchard under any circumstances except as the Punjab Government may direct in case of wide spread calamity affecting the tract in which the fruit orchard is situated.

5. In the event of the Consumer failing to maintain the Fruit Orchards in a suitable manner, the Area Water Board will have the right to cut off the special supply from the end of the current crop and claims for compensation due to such cutting off of water

shall not be tenable under any circumstances whatsoever. The Area Water Board will be the Judge regarding the proper maintenance of the Fruit Orchards as such. Notwithstanding the above, the owner of the land will be bound to pay the abiana at the schedule rate per crop on the whole area for which special supply has been given until such time as it is cut off.

6. The final authority for the cutting of the special supply of water for Fruit Orchard areas shall be the Area Water Board.

7. Should the special supply be cut off under clause 5 above, or at the request of the consumer, within a period of less than 3 years from the date it has been made available the consumer will be liable to pay the cost of remodeling the outlet on both occasions.

8. The supply for any reason given under clause (1) shall be without prejudice to the supplier's right to discontinue supply of water under section 32 of the Canal and Drainage Act VIII of 1873 as amended from time to time the provisions of which shall at all times apply to this agreement.

9. Nothing in this agreement shall be deemed to affect the provisions of the West Pakistan Land Revenue Act 1967, in respect of any liability recoverable as an arrear of land revenue.

10. The PIDA will have the right to amend or modify any clause or clauses of this agreement and such amendments or modifications shall be considered to hold good even for the agreement entered into previously and in operation at the time.

11. If any question, difference or objection whatsoever shall arise in any way connected with or arising of this instrument or the meaning or operation of any party thereof or the rights, duties or liabilities of either party then save in so far as the decision of any such matter is herein before provided for and has been so decided every such matter including whether its decision has been otherwise provided for and or whether the contract should be terminated or has been rightly terminated and as regards the rights and obligations of the parties as the result of such termination shall be referred for arbitration to a three-member committee constituted by the Area Water Board. The decision of the arbitrator shall be final and binding and where the matter involves a claim for or the payment or recovery or deduction of money only the amount, if any, awarded in such arbitration shall be recoverable in respect of the matter so referred.

In witness the parties hereto have set their respective hands and signatures this _____ day of _____ 200

Consumer

Supplier

Witness 1. _____

2. _____

DISTRIBUTARY

 MINOR

DIVISION-----CANAL Form G-I

(1) PERENNIAL CHANNELS _____ (1) _____ cusecs

WATER ALLOWANCE FOR THOUSAND ACRES OUTLET CAPACITY (2) Kharif (2) _____

1	Name of Branch less than 1,000 cusecs outlet capacity Disty. Or minor	
2	Total outlet capacity of Branch under 1,000 cusec outlet capacity Disty. Or minor	
3	Discharge admissible for big and small gardens separately i.e. (4) percent of outlet capacity in case of a branch under 1,000 cusecs or a Distributary including its minors and (8) percent in case of minor	
4 (a)	Area	Big gardens and orchards 18 acres or more
4 (b)	Water Allowance outlet capacity	
5 (a)	Area	Small gardens & orchards
5 (b)	Water Allowance outlet capacity	
6 (a)	Area	ORCHARD FOR WHICH EXTRA SUPPLY IS SANCTIONED NOW
6 (b)	Water Allowance outlet capacity	
7 (a)	Big gardens or orchards 18 acres or more column 4(b) and (6)	
7 (b)	Small gardens or Orchards columns 5 (b) and 6 (b)	
8	Name of the owner with parentage and residence of the orchard for which extra supply sanctioned now vide column 6	
9	Authority for sanction	
10	Reference to case	
11 (a)	Big gardens 18 acres or more column 3 column 7 (a)	BALANCE WATER ALLOWANCE AT OUTLETS HEAD STILL AVAILABLE FOR GARDENS AND ORCHARDS
11 (b)	Small orchards column 3 column 7 (b)	
12	Remarks	

Annual Inspection of sanctioned gardens/orchards Farmers Organization _____

Canal Division _____

Circle/Area Water Board _____

S.No.	Disty/Minor/Sub Minor	Outlet RD with side	Village / Chak	Owner's name with parentage	Date of inspection by Chairman Khal Panchayet	Sanctioned Garden area with reference of Authority				Condition of garden at site						Action taken by FO			Order of Competent Authority for cancellation of garden area		Remarks
						Khasra Bandobast Sq/Killa	Area		Authority No. Date	Garden planted	Gher Mumkin Urbanized	Vacant /unplanted	Partially grown/ not properly maintained	Total Unplanted garden area (12 to 13)		Date of check by the FO	Date of Issuance of notice to defaulters	Recommendation for cancellation on by FO Ref.& date	Detail of area	No. & date	
							Kanal	Marla						Kanal	Marla						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

Inspected by

Checked by

Signature, Name & Date

Signature, Name & date

Signature, name & date with stamp of Farmers Organizations

Farmers Organization _____ CCA, Assessment & Recovery of Abiana (Water Rate)

Kharif / Rabi _____

Area Water Board/ Circle _____ Canal Division _____ Disty/Mr. _____ Outlet RD/ Side _____
Name of owner _____ S/o _____ Village _____ Tehsil _____ District _____ I.D. Card No. _____

Name of Occupier _____ S/o _____ Village _____ Tehsil _____ District _____
(Section 36 Canal Act)
I.D. Card No. _____

Part-I Entry of CCA

Sr. No.	Field No. Bandobast Land	CCA for which extra canal water is sanctioned												CCA				Area remitted						Remarks			
		CCA		Fish Farm				Garden		Paddock		Other		Half Rate		Full Rate		25% tubewell Rebate		Rule 20 (1,2,3)		Rule 20 (4&5)			Total		
				0.4 Cusec		0.4 Cusec																					
		Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla	Kanal	Marla		Kanal	Marla	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
Total																											
In Acres																											

Prepared by
(Signature)
Name _____
Designation _____

Prepared by :
Signature _____
Designation _____

Part-II-A
 (Assessment of Water Rate)
 Rate of Abiana per acre

		Total Abiana (4 to 10)												Amount of Abiana (3-14)
--	--	---------------------------	--	--	--	--	--	--	--	--	--	--	--	----------------------------

Part-II B
 Water charges receiveable

Amount of water rate of present bill	Special charge for the crop	Amount	Total Amount (1+3)	Remission special charges for the crop	Amount remitted	Amount payable (4-6)	Amount including surcharge	Addition / Arrears for the crop	Amount	Amount of bill receiveable within due date (7+10)	Amount of bill receiveable after due date (8+10)
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Treasurer _____

Prepared by (Signature) _____

Stamp _____

Name _____

Designation _____

Part-III Abiana received

Date of issuance of bill	Reference bill book no. & Sr. No.	Amount received		Receipt No.	Date of Receipt	Ledger account No.	Remarks
		Within due date	After due date				
1	2	3	4	5	6	7	8

Signature of Treasurer _____

Stamp _____

Farmers Organization _____

Form No. 2 (Part-I) For record in FO office

**Detail of Abiana Assessment
(For preparation of Bill)**

Sr. No. _____

Kharif / Rabi _____

Area Water Board/ Circle . _____ Canal Division _____ Distributary/ Minor _____ Outlet RD/Side _____ Khata No(as per assessment Register) _____

Name of Occupier _____ S/o _____ Village / Chak _____ Tehsil _____ District _____

N.I.C. No. _____ Date of issue _____ Last date of payment of bill _____

Sr. No	Detail of Area with rate		CCA sanctioned extra supply of canal water				CCA		Area remitted				Total of Abiana (Col.4 to 10)	Abiana payable current crop (15-14)	
			Fish Farms		Garden	Paddock	Others	At half Abiana rate	At normal Abiana rate	25% tubewell remission	Under Rule 20 (1,2,3)	Under Rule 20(4,5)			Total
			0.4 Cs	0.04 Cs											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Area	(Acres)													
2	Rate of Abiana	Per Acres													
3	Amount of Abiana	Class wise													

Abstract of bill payable

Amount of Abiana current crop (column 16)	Addition		Total Amount of Abiana (1+3)	Previous and other remission		Amount of Abiana		Arrear		Total amount of Abiana payable	
	Crop	Amount		Crop	Amount	Within due date (4-6)	After due date with 10% surcharge	Crop	Amount	Within due date (7+10)	After due date with 10% surcharge (8+10)
1	2	3	4	5	6	7	8	9	10	11	12

Prepared by:

Name ,Signatures & Date _____

* PIDA'S Account No. _____
(See over leaf)

Treasurer Signatures & Date _____

Designation _____

Stamp _____

Abiana Collection

Date of Issuance of bill	Reference to bill Book No. and Sr. No.	Receipt of amount of abiana		Reference to receipt no.	Date of Receipt	Ledger Account No.	Remarks
		Within due date	After due date				

Application of rate of abiana shall be according to Notification

Signature of Treasurer _____

Stamp _____



Cut Here

Farmers Organization _____
Bill Abiana (water rate)
(For Occupiers)

Kharif / Rabi _____

Area Water Board/ Circle. _____ Canal Division _____ Distributory/ Minor _____ Outlet RD/Side _____ Khata No (Register Assessment) _____

Name of Occupier _____ S/o _____ Village / Chak No. _____ Tehsil _____ District _____

Identity Card No. _____ Date of Issue _____ Last date of payment of bill _____

Sr. No	Detail of land	Area (Acre)	Rate of Abiana per acre (Rs.)	Amount Abiana (Rs.)	Amount addition (Rs.)	Amount Remitted (Rs.)	Amount receivable (within due date) (Rs.) (5+6)-7	Amount Abiana with 10% surcharge (after due date) Rs.	Previous Arrears		Total Amount receivable	
									Crop	Amount (Rs.)	Within due date (8+11)	After due date (9+11)
1	2	3	4	5	6	7	8	9	10	11	12	13
1	CCA at normal rate of abiana											
2	CCA at half rate of abiana											
3	Extra supply of canal water sanctioned for Garden, Fish Farms, Paddock Area, etc.											
Total												

Prepared by _____

Name, Signatures & Date _____ Abiana received (words) Rs. _____

Amount payable within due date _____ Name & Signature Recipient with date _____

Amount payable with surcharge after due date _____ Stamp / Bank _____

Note: This bill shall be retained by the occupier after payment



Cut Here (On receipt of bill)

Form No.2- (For office record)

(Particulars of Receipt of Abiana)

Kharif / Rabi _____

Amount payable within due date _____

Amount payable with surcharge after due date _____

PIDA Bank Account No. _____

Name / Signature of Recipient
with date _____
Stamp /
Bank _____

Important Instructions.

1. It is the national duty to pay the bill, so that the canal system may be properly maintained to ensure equity in distribution of canal water for the users.
2. On receipt of the bill, its timely payment is your personal responsibility. It must be duly signed with date and stamped by the recipient and it should be kept with you.
3. The bill is payable immediately on its receipt. 10% surcharge shall be payable on expiry of the due date of its payment.
4. The bill may be got corrected from FO office within 10 days of its issue.
5. Non payment of the bill shall entail legal action.

Be Aware!

6. In case of non payment of the bill within three months of its receipt, you will be in-eligible to participate in the elections of Khal Panchayat and Farmers' Organizations

Note:* The recipient after receiving the bill will enclose the receipt with the original Form for the details of assessment of Abiana at the relevant Sr. No. of the concerned book.

Farmers Organization _____

Form No. 2-A (Part-I) For record in FO office

Detail of Special Charges

Book No. _____ Sr. No. _____
 Kharif / Rabi _____
 Area Water Board/ Circle . _____ Canal Division _____ Distributary/ Minor _____ Outlet RD/Side _____ Khata _____
 Name of Occupier _____ S/o _____ Village / Chak _____ Tehsil _____ District _____
 N.I.C. No. _____ Date of Issue _____ Last date of payment _____

Sr. No.	Amount payable		Authority Order No. and Date	Remission of special charges		Authority Sanction No. & Date	Amount payable		Arrear of Special Charges		Total payable Amount		Remarks
	Crop	Amount		Crop	Amount		within due date (3-6)	After due date with 10% surcharge	Crop	Amount	within due date (8+11)	After due date with 10% surcharge (9+11)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1													
2													

Abiana Collection

Date of Issuance of bill	Reference to bill Book No. and Sr. No.	Receipt of amount of special charges (Tawan)		Reference to receipt no.	Date of receipt	Ledger No.	Remarks
		Within due date	After due date				

prepared by:

Name & Signature _____ PIDA's Bank & Account No. _____

Treasurer Signatures & Date _____
 Stamp _____

Cut Here

Form No.-2A (Part-II)

Book No. _____ Sr.No. _____

Farmers Organization _____ Bill of Special Charges (Tawan)

Kharif / Rabi _____ (For Occupiers)
 Area Water Board/ Circle . _____ Canal Division _____ Distributary/ Minor _____ Outlet RD/Side _____ Khata No. _____
 Name of Occupier _____ S/o _____ Village / Chak No. _____ Tehsil _____ District _____
 Identity Card No. _____ Date of issues _____ Last date of payment of bill _____

Note: The occupier will retain the bill. Instructions for payment of bills are mentioned overleaf

Cut Here (On receipt of bill)

Form No. 2-A (For Office record)

Book No. _____

Farmers Organization _____ Particulars of Receipt of Special Charges (Tawan)

Kharif / Rabi _____
 Area Water Board/ Circle . _____ Canal Division _____ Distributary/ Minor _____ Outlet RD/Side _____ Khata No. _____
 Name of Occupier _____ S/o _____ Village / Chak No. _____ Tehsil _____ District _____
 Date of issue _____ Last date of payment of bill _____

Amount payable within due date _____
 Amount payable with surcharge after due date _____
 Special charges amount received (words) Rs. _____

PIDA Account No. _____

Name & Signature of Recipient with date _____
 Stamp / Bank _____

Important Instructions.

1. It is the national duty to pay the bill, so that the canal system may be properly maintained to ensure equity in distribution of canal water for the users.
2. On receipt of the bill, its timely payment is your personal responsibility. It must be duly signed with date and stamped by the recipient and it should be kept with you.
3. The bill is payable immediately on its receipt. 10% surcharge shall be payable on expiry of the due date of its payment.
4. The bill may be got corrected from FO office within 10 days of its issue.
5. Non payment of the bill shall entail legal action.

Be Aware!

6. In case of non payment of the bill within three months of its receipt, you will be in-eligible to participate in the elections of Khal Panchayat and Farmers' Organizations

Note:* The recipient after receiving the bill will enclose the receipt with the original Form for the details of assessment of Abiana at the relevant Sr. No. of the concerned book.

Form No. 3 (Part-I) For record in FO office

Book No. _____

Farmers Organization _____

Sr. No. _____

Details of Miscellaneous Use of Canal Water

Kharif / Rabi _____

Bill

Area Water Board/ Circle _____ Canal Division _____ Distributary/Minor _____ Outlet RD/Side _____ Khata No. _____

Name of Occupier _____ S/o _____ Village/Chak _____ Tehsil _____ District _____

N.I.C.No. _____ Date of issue _____ Last date of payment of bill _____

Sr. No.	Date of sanction with designation of Authority	Period of sanction	Discharge	Measurement	Rate	Amount payable within due date (Rs.)	Amount payable with 10% surcharge after due date (Rs.)	Remarks
1	2	3	4	5	6	7	8	9
Total								

Prepared by:

Name, Signatures & Date _____ * PIDA's Account No. _____ Treasurer Signatures & Date _____

Designation _____

(See over leaf)

Stamp _____

Note: Application of rate of abiana shall be according to Notification.

Cut Here

Form No. 3 (Part-II)

Book No. _____

Sr. No. _____

Farmers Organization _____

Bill Miscellaneous Use of Canal Water

(For User of Water)

Kharif / Rabi _____

Area Water Board/ Circle _____ Canal Division _____ Distributary/Minor _____ Outlet RD/Side _____ Khata No. _____

Name of Occupier _____ S/o _____ Village/ Chak _____ Tehsil _____ District _____

N.I.C. No. _____ Date of issue _____ Last date of payment _____

Sr. No.	Date of sanction with designation of Authority	Period of sanction	Discharge	Measurement	Rate	Amount receivable within due date (Rs.)	Amount receivable with 10% surcharge after due date (Rs.)	Remarks
1	2	3	4	5	6	7	8	9
Total								

Prepared by

Treasurer _____

Name & Signature _____

Name & Signature _____

Amount payable within due date _____

Amount payable with surcharge _____

Amount received in words Rs. _____

after due date _____

PIDA's Account No. _____

Signature of recipient with date _____

Stamp of Bank _____



Note: Occupier will retain the bill. Instructions for payment of bill are mentioned overleaf

Cut Here (On receipt of bill)

Form No.3 (For Office record)

Farmers Organization _____
(Particulars of receipt of miscellaneous use of canal water)

Book No. _____

Sr. No. _____

Kharif / Rabi _____

Area Water Board/ Circle _____ Canal Division _____ Distributary/Minor _____ Outlet RD/Side _____ Khata No. _____

Name of Occupier _____ S/o _____ Village/ Chak _____ Tehsil _____ District _____

Date of issue _____ Last date of payment _____ Amount payable within due date _____

Received amount of Bill in (words) Rs. _____

Signature of recipient with date _____

PIDA's Account No. _____

Stamp of Bank _____

Important Instructions.

1. It is the national duty to pay the bill, so that the canal system may be properly maintained to ensure equity in distribution of canal water for the users.
2. On receipt of the bill, its timely payment is your personal responsibility. It must be duly signed with date and stamped by the recipient and it should be kept with you.
3. The bill is payable immediately on its receipt. 10% surcharge shall be payable on expiry of the due date of its payment.
4. The bill may be got corrected from FO office within 10 days of its issue.
5. Non payment of the bill shall entail legal action.

Be Aware!

6. In case of non payment of the bill within three months of its receipt, you will be in-eligible to participate in the elections of Khal Panchayat and Farmers' Organizations

Note:* The recipient after receiving the bill will enclose the receipt with the original Form for the details of assessment of Abiana at the relevant Sr. No. of the concerned book.

PROCEDURE FOR EXECUTION OF WORKS

1. FO Management Committee with assistance of Technical Assistant / Sub Engineer will take up diagnostic analysis to study the present condition of system and identify the maintenance works to be carried out with the support of the Assistant Manager (Tech) / SDO.
2. The Management Committee of FO with the assistance of Technical Assistant will priorities the works and prepare draft work plan bases on the overall availability of funds / resources and will forward the draft work plan to Manager (I&C) / Executive Engineer for review and feedback. The Manager (I&C) / Executive Engineer will report his observations within ten days.
3. A copy of draft work plan will be sent to the respective AWB/ Chief Executive for further technical review and comments.
4. The respective Chief Executive/AWB will comment on the work plan within a fortnight after inspection of the sites and getting opinion of the Works Committee of AWB. If no comments are received within a fortnight it will be assumed that AWB/ Chief Executive concerned has no comments to offer.
5. The Work Plan will be got approved from the FO General Body.
6. As per approved Work Plan the Management Committee will get the estimates of the identified works prepared by the Technical Assistant as per prevalent Market Rates System (MRS) with the support of Assistant Manager (Tech) /SDO. All the survey work for estimation should be entered in proper level books and field books. The estimates will be sent by FO to Manager (I&C) and the technical sanction will be accorded by the competent authority according to FOs Financial Regulations, IMT Agreement and PIDA Delegation of Powers.
7. A Works Committee of FO will be constituted by General Body of FO comprising of not less than 3 members. This Works Committee will not include any member of the Management Committee of FOs. The concerned Assistant Manager (Tech) / SDO will review the adherence of Rules / Regulations and prescribed procedure adopted by the FO Works Committee for the execution of Works.
8. The Works Committee of FO after getting consent of Assistant Manager (Tech) / SDO will prepare notices for inviting tenders, receive tenders and evaluate them.
9. The Works Committee of FO will notify all the works to the public in the area of operation. Lists of all the completed works or to be completed will be displayed for public.
10. The Works Committee of FO will award all works above Rs.10,000/- by competitive bidding. The PPRA Rules will be followed for inviting tenders and bidding process for execution of works.

However before calling bids for works the works committee must ensure the availability of following documents:

- Estimate of the works duly approved by the Management Committee.
- Technically sanctioned estimate.
- A complete set of designs showing proposed works.
- Specifications for works.
- Contract documents with detailed conditions of contract.
- Execution of Agreement after successful bidder.

Normally the lowest tender should be accepted unless there is sound justification or other cogent reasons for rejection.

11. The bidding documents as processed by FO will be submitted to concerned Assistant Manager (Tech) / SDO who will review the adherence of Rules / Regulations and prescribed procedure adopted by the FO Works Committee and will submit his observations within ten days, failing which it will be considered appropriate for further processing by the FO.
12. Treasurer of FO after consultation with Assistant Manager (Tech) / SDO will sign and issue the procurement order, agreements and contract documents for duly approved expenditures on behalf of FO. The procurement order shall be made in duplicate, original to be given to the supplier/ contractor and the copy of the procurement order shall be provided to the Accounts Assistant/ FO Office Secretary.
13. Works below Rs.10,000/- may be got done through work charged establishment/daily labour for which proper payment vouchers should be maintained.
14. The Technical Assistant will regularly supervise the work/works and will ensure that:
 - All works are executed as per designs and specifications.
 - The cost of work does not exceed the technically sanctioned estimate.
 - Work/works are completed as per agreed schedule.
15. All the executed works will be recorded in Measurement Books (MB) by the Technical Assistant and works shall be check measured at least 35% (recorded in CMB separately) by the Assistant Manager (Tech) / SDO or any other percentage fixed by the Manager (I&C).
16. Payments shall be made as per the terms of procurement order/work order on the basis of the bill verified by Technical Assistant and approved by Works Committee with the entries in the Measurement Book duly checked measurement by Assistant Manager (Tech) / SDO. On the completion of contract, the completion note shall be prepared by the Technical Assistant. The said note shall contain Assistant Manager (Tech) / SDO's certification that the work has been carried out in accordance with the prescribed standards. Works Committee and President of FO will approve the note and Accounts Assistant/ Office Secretary of FO will keep and maintain the record/file.

17. The Accounts Assistant/ FO Office Secretary will check the arithmetical work in the MB and will prepare a bill for the payment to contractor and will submit the MB and CMB along with the bill to the Works Committee of FO.
18. The Works Committee of FO will approve the bill for payment after satisfying itself as to the quality and quantity of work done. The quality assurance will be monitored through Third Party Monitoring (TPM) duly hired by PID.
19. All payments to Contractors shall be made through crossed cheques only. The cheques shall bear the signatures of the President, Treasurer and concerned Assistant Manager (Tech) / SDO. The photocopy of the cross cheques of payments shall be attached with the payment vouchers.
20. All the records pertaining to the execution of works will be accessible to the members of FO as well as to the respective AWB/ Chief Executive, authorized personnel of AWB/ S.E and PIDA H/Q for inspection.
21. A monthly progress report regarding execution of works will be submitted by the President of the FO to the respective AWB/ Chief Executive who shall provide frequent supervision and guidance to the FO for carrying out works as per specifications. This may include written guidelines and regular site visits by the authorised personnel of AWB/ Chief Executive.
22. A list of all completed works will be sent to the Manager (I&C) / Executive Engineer and respective AWB/ Chief Executive at the end of each quarter.
23. Accounts Assistant / Office Secretary of FO will maintain the accounts for the execution of works and other expenditures. The concerned Chief Executive AWB will ensure periodic checking of FOs Accounts record through AWB Audit / Account staff.
24. The Works Committee of AWB and Manager (I&C) / Executive Engineer shall review the implementation of work plans, expenses on repair and maintenance of works and place its report before the AWB in its ordinary or special meetings. The AWB shall submit the periodical performance reports and important issues to PIDA.