



Blue Gold Program

Accounts Keeping and Audit System (AKAS) for WMGs



1. Introduction

It is observed that transparency in financial matter is very much important for sustainability of any organization. From the functionality assessment of WMGs in IPSWAM polders it was identified that most of the WMGs formed earlier became non-functional due to improper accounts keeping and irregularities in financial transaction. As a result, the members of WMGs became disinterested and developed mistrust among themselves demotivating them to reactivate their WMGs. With this reality on the ground, Blue Gold Program had to address the financial transparency issue in its effort to reactivate and reform the existing WMGs.

It should be noted here that all 242 WMGs formed under IPSWAM polders were earlier registered with the Department of Cooperatives (DoC) hence; they engaged in savings and shares collection and later on, at least 50% also implemented loan distribution to their members. Moreover, immediately prior to Blue Gold Program implementation in 2013, the Food and Agriculture Organization (FAO) through their “Enhancing Food Security through Improved Crop Water Management Practices in the Southern Coastal Areas of Bangladesh” Project distributed a set of agricultural machineries to each of the 172 WMGs (71% of 242) free of cost. The management of savings and credit and the agricultural machineries required several books of account that WMGs have to keep. During the early stage of Blue Gold Program implementation, we established close coordination with the DoC to help WMGs with their accounts keeping system which contributed a lot in creating initial financial transparency within the organizations.

With the transfer of registration of WMGs from DoC to BWDB, Blue Gold Program has involved the Directorate Audit of BWDB in the review, improvement and standardization of accounts keeping system of the WMGs with the aim to simplify and synchronize this with the BWDB Audit System and requirements. This whole process included preparation and conduct of Training Manual/Module on WMG Accounts Keeping and Audit System for BGP Community Organizers and testing this in 12 WMGs (6 in Khulna and 6 in Patuakhali). Directorate Audit Team also conducted pilot auditing of 4 WMGs (2 each in Khulna and Patuakhali).

This training plan proposal is prepared for the remaining (registered) WMGs not yet trained to improve their capacity for setting-up/updating their books of account and get them ready for annual audit.

2. Methodology: Capacity building of COs to effectively conduct the WMG course on Accounts Keeping and Audit System and in backstopping the WMGs

The first step was the implementation of 3-days orientation course on Accounts Keeping and Audit System for the Community Organizers (COs) by the resource persons from Audit Directorate of BWDB. During this orientation course, 12 potential Community Organizers (CO) were identified. After this, the potential COs were invited to participate as co-facilitators with resource persons from BWDB Directorate Audit in the 2-days training course on Accounts Keeping and Audit System conducted with 12 WMGs in Khulna and Patuakhali. The COs played a vital role in facilitating training sessions in those training courses. Through this process, the COs became confident and skilled to facilitate the topics of Accounts Keeping and Audit System training course and in conducting group exercises. Out of the 12 potential COs eight (8) were identified to be involved further in the implementation of the WMG Training. This pool of 8 COs will take part in facilitating AKAS training course to the remaining WMGs (list of WMGs are attached).

3. Target WMG Participants

The WMG participants for this course will be the following: Chairman, Secretary and Cashier from Executive Committee and other three from the general members (preferably two female members).

In this proposal, we plan to involve 267 WMGs (Khulna=135 + Patuakhali=132) from all polders except Polders 2, 55/2A and 55/2C where WMGs have just been newly formed and/or are still in the process of formation/reformation.

24 participants from 4 WMGs will participate in each batch of training course. The total number of batch will be 68 bringing the total number of participants to 1632 from the two Zones/Districts. However, 8 batches have already been conducted from December 2015 to January 2016. The remaining number of batches still to be conducted is 60.

Training curriculum outline (2 days)

Time	Topics/Contents	Methods	Time required
Day- One			
01 9.30-10.30.	1. Welcome and Inauguration <ul style="list-style-type: none"> ▪ Inauguration of Training course ▪ Background and importance ▪ Objectives and agenda ▪ Pretest 	Discussion, Large group discussion, poster presentation	1.00 hr
11 – 01.00	2. Records and Accounts system for WMG <ul style="list-style-type: none"> • Book Keeping • Objective and Necessity of Accounts keeping • Identification of different area/item of transection of a WMG • Introduction of different necessary Accounts Keeping Books and Records • Importance and necessity maintaining Accounts Keeping Books and register • Showing different formats for proper organizational activity & Accounts keeping system- Money receipt, Pass book Resolution Book, Member Register, , Savings register, loan register, Cash Book, General Ledger, Bank Register, Asset Register 	Discussion, large group discussion, poster presentation	2.00 hrs
01.00-02.00	Lunch Break		1.00 hr
2.00-4.00	3. Methods/Process of Accounts keeping – <ul style="list-style-type: none"> • Group exercise on process of posting of different transaction of WMG on specific register • Discussion on outcome of Group exercise 	Large group Discussion, Poster Presentation, and group work	2.00 hrs
04.00-4.30	Review of day learning/ Closing		
Day-Two			
9.00-10.30	4. Individual Practice on process of posting of different transaction of WMG on proper register (continue) <ul style="list-style-type: none"> ▪ Individual Exercise ▪ Identification of individual problems and discussion on outcome of Individual exercise 	Individual practice	1.30 hrs
10.30-11.00	Tea Break		
11.0-01.00	5. Process and Preparation of Balance Sheet and Profit & Loss Accounts Statement	Large group Discussion, Group Exercise Poster Presentation, Question and Answer	2.00 hrs
01.00-02.00	Lunch Break		
2.00-3.30	6. Audit System for WMG	Large group	1.30 hrs

Time	Topics/Contents	Methods	Time required
	<ul style="list-style-type: none"> ▪ Importance ▪ Process, Time, Place ▪ Books of Accounts required for Auditing 	Discussion, Group Exercise Poster Presentation, Question and Answer	
3.30 -4.00	Course Review and Closing <ul style="list-style-type: none"> ▪ Course Review ▪ Course Evaluation ▪ Post Test ▪ Closing 	Q&A Questionnaire fill up Speeches	0.30 min

Total Target upto June,2016 and Achievement

Target WMG	Achievement	Pending
263 WMG	232	31