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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.

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With the transfer of registration of WMGs from DoC to BGD, Blue Gold Program has involved the Directorate General of BGD in the review, improvement and standardization of accounts keeping system of the WMGs with the aim to simplify and streamline the work of the WMGs' Audit System and measurement. This effort involves preparation and conduct of Training Manual/Module on WMGs Accounts Keeping and Audit System for BGD/Cooperatives Department and meeting with 12 WMGs (6 in Dhaka and 6 in Faridpur), Directorate Audit Team also conducted pilot testing of a WMG (1 each in Dhaka and Faridpur).

This training plan prepared a proposal for the remaining (registered) WMGs, not yet visited for ensure their readiness for setting up/operating their books of accounts and get them ready for annual audit.

2. Methodology: Capacity building of Co-ops to effectively conduct the WMG course on Accounts Keeping and Audit System and in facilitating the WMGs

The first step was the implementation of 2 day orientation course on Accounts Keeping and Audit System for the Community Organizers (COs) by the resource persons from Audit Directorate of BGD. During the orientation course, 12 potential Community Organizers (COs) were identified. After this, the potential COs were invited to participate as co-facilitators with resource persons from BGD/Directorate Audit in the 2 days training course on Accounts Keeping and Audit System conducted with 10 WMGs in Dhaka and Faridpur. 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 books of Accounts Keeping and Audit System training course and in conducting pilot exercises. Out of the 12 potential COs, eight (8) were identified to be involved further in the implementation of the WMG Training. The rest of 4 COs will take part in facilitating WMG training course in the remaining WMGs (8) of WMGs are identified.

3. Target WMG Participants

The WMG participants for this course will be the following: Chairman, Secretary and Cashier from Executive Committee and other staff from the ground level who are preferably non-formal members.

In this project, we plan to involve 107 WMGs (Structure 170 + Faridpur-100) from all polders except Polders A, B, C, D and F, 100 where WMGs have not been ready formed earlier are still in the process of formation/development.

20 participants from 4 WMGs will participate in each batch of training course. The total number of batch will be 50 (keeping the total number of participants to 800) from the total beneficiaries. However, it has been already been consulted from December 2020 to January 2021. The remaining number of batches will be conducted in 2021.

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Size of this JPG preview of this PDF file: [463 × 599 pixels](#). Other resolution: [185 × 240 pixels](#).

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Report: Accounts Keeping and Audit System (AKAS) for WMGs

Water Management Group - The basic organizational unit in Blue Gold representing local stakeholders from a hydrological or social unit (para/village). Through Blue Gold, 511 WMGs have been formed and registered. The average WMG covers an area of around 230 ha has 365 households or a population of just over 1,500.

File history

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Date/Time	Thumbnail	Dimensions	User	Comment
current 05:21, 19 April 2021		1,275 × 1,650, 4 pages (674 KB)	Bigblue (talk contribs)	Report: Accounts Keeping and Audit System (AKAS) for WMGs

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Blue Gold Program Wiki

The wiki version of the Lessons Learnt Report of the Blue Gold program, documents the experiences of a technical assistance (TA) team working in a development project implemented by the Bangladesh Water Development Board (BWDB) and the Department of Agricultural Extension (DAE) over an eight+ year period from March 2013 to December 2021. The wiki lessons learnt report (LLR) is intended to complement the BWDB and DAE project completion reports (PCRs), with the aim of recording lessons learnt for use in the design and implementation of future interventions in the coastal zone.

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