



ANNUAL TRAINING PLAN AND CALENDAR 2023-24



Financial Management Academy (FIMA)

Annual Training Plan and Calendar 2023-24



Financial Management Academy (FIMA)

(The Training Wing of the Office of the Comptroller and Auditor General of Bangladesh)

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Message from Director General (DG)

Training refers to the process of moulding the behavior, knowledge, skills and attitudes of the employees with a view to developing them as competent professionals to face the challenges arising from the ever-changing demands of the workplace. Financial Management Academy (FIMA) is tasked with the responsibility of providing training of various durations to the officers and staff of Bangladesh Audit and Accounts Department to make them competent to meet the demands of wider stakeholders for efficient delivery of services. To perform this responsibility, FIMA has developed an Annual Training Plan and Calendar (ATPC) 2023-24 - a roadmap for the delivery of training programs using the resources made available to the Academy.

The ATPC 2023-24 has been designed in coherence with *the results framework outcome and output-4 against the required capacity-6 of the Strategic Plan (SP) 2021-25* of the Office of the Comptroller and Auditor General of Bangladesh (OCAG). While working out the ATPC, several activities like stakeholders' consultation through workshop, consulting the OCAG Audit Calendar 2023-24 and Training Need Assessment (TNA) Report have been carried out to identify and prioritize the training requirements of OCAG, Office of the Controller General of Accounts, Office of the Controller General Defense Finance, Office of the Additional Director General (Finance) and Seventeen Audit Directorates. The ATPC 2023-24 includes training not only on regular topics of PFM but also on emerging issues like Climate Finance. Thus, the ATPC 2023-24 duly reflects the capacity building process as envisioned in the SP 2021-25 of OCAG. Finally, it has also provisioned the space to accommodate the training requests of the external stakeholders of FIMA.

This ATPC is a living document and flexible to accommodate any changes that may take place during the year. A half-yearly review on the implementation of the ATPC 2023-24 will also be carried out by taking on board the relevant stakeholders.

I would like to take this opportunity to express my profound gratitude to the Comptroller and Auditor General of Bangladesh for his incessant support and cooperation besides taking tremendous interest in the training activities. In fact, his valuable guidance has been instrumental to the capacity building of FIMA as a hub of training excellence.

I would also like to extend my heart-felt thanks to Mr. Ranjit Kumar Chakrabarty, the Training and Coordination Expert of the EU supported Technical Assistance Project, for his advice and insights. As the head of the Academy, I also extend my gratitude to the officials for their diligence and devotion to the task of preparing this Plan.

The ATPC itself will not bring any result unless it is implemented right earnestly. I request all concerned to join hands for the implementation of this ATPC 2023-24 as best as possible to make it a success and make the vision of OCAG into a reality. Any suggestions for improvement of the quality of training are welcome.

June 2023

Abul Kalam Azad
Director General

FIMA Annual Training Plan and Calendar Committee 2023-24



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1. About FIMA

1.1 Introduction

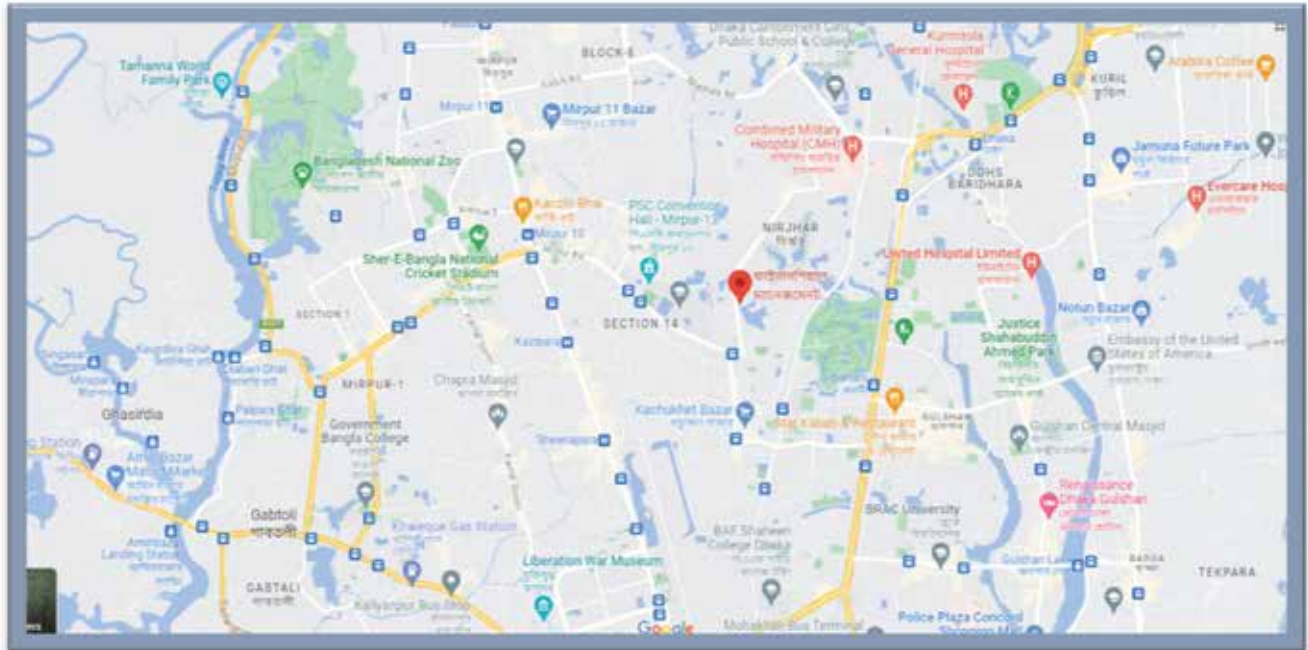
Financial Management Academy (FIMA), one of the premier training institutions of the country, is the training wing of the Office of the Comptroller and Auditor General of Bangladesh. It specialises in providing training across various domains of public financial management (PFM) such as budget preparation, budget execution, accounting and reporting, and auditing together with the emerging issues like IT audit and auditing in IT environment to make the training programme relevant in the current context.

The Academy is led by a Director General. Apart from organising the flagship courses – departmental, foundation, basic and CPD – on a regular basis, FIMA also arranges different specialised courses which include, among others, revenue auditing, bank auditing, climate performance auditing, environmental auditing, IT auditing, procurement auditing and the like. FIMA offers these programmes to the personnel of Audit and Accounts Department. In addition, FIMA also designs and delivers courses, on demand, for its external stakeholders such as ministries, divisions, and public sector organisations.

Over the past five years, on an average, FIMA has imparted training to approximately 2500 officials per year belonging to the Audit and Accounts Department and other departments across the government. FIMA also facilitated and organised trainings for ITC ILO, the UN and the CIPFA, UK in the recent past. In addition, FIMA has gathered experience in providing training to the auditors of other SAIs like SAI Sri Lanka, SAI Cambodia, SAI Mongolia, SAI Vietnam, SAI Philippines, SAI Maldives and SAI East Timor on Government Financial Management and Climate Performance Auditing.

1.2 Location

Financial Management Academy (FIMA) is located at A/7, Lalasarai, Mirpur-14, Dhaka-1216. It is adjacent to the Centre for the Rehabilitation of the Paralyzed (CRP) and Government Homeopathic Medical College and Hospital, Dhaka.



1.3 Vision

Building FIMA as a center of excellence to develop professional competence of public servants for efficient management of resources.

1.4 Mission

- (a) Developing effective human resources through quality training.
- (b) Developing network with the peer (in-country and overseas) training institutions to exchange new and innovative ideas on emerging issues relating to Public Financial Management.

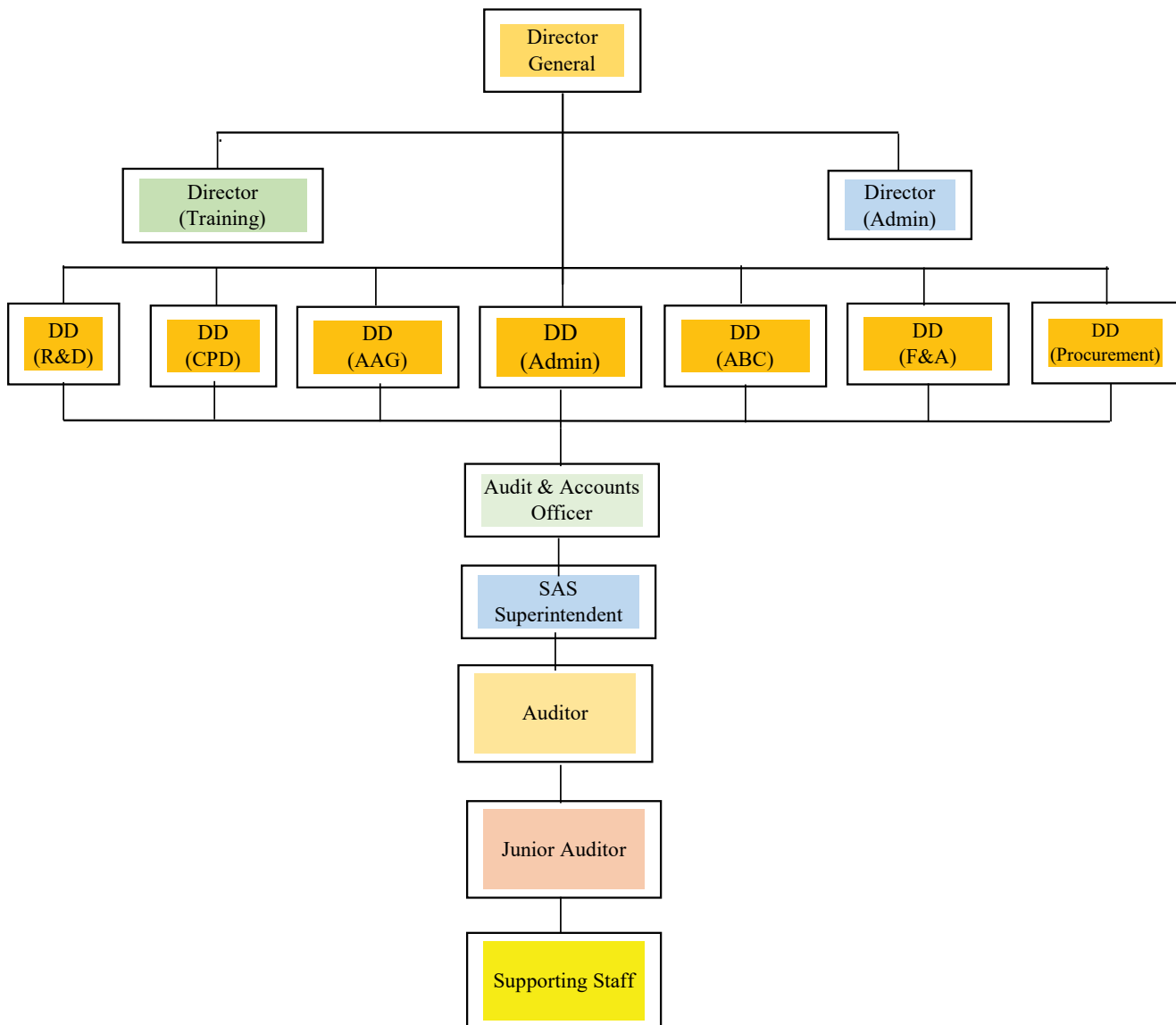
1.5 Functions of FIMA

The major functions of FIMA are to

- build the capacity of OCAG personnel through providing trainings as set out in the Operational Plans linked to achieving the outcomes outlined in the Strategic Plan 2021-25
- conduct the departmental training for the newly recruited BCS officers
- arrange Foundation and Basic training courses respectively for SAS (Apprentice) and Auditors
- design course curriculum and training module for various training courses
- publish journals on financial management
- organize seminars and workshops on emerging issues
- publish annual training plan and calendar, and annual activity report.

1.6 Organogram of FIMA

The Director General of FIMA is assisted at the administrative level by 2 (two) Directors, 7 (seven) Deputy Directors, 6 (six) Assistant Directors, and 8 (eight) Audit and Account Officers. Additionally, there are 3 (three) Auditors and 4 Superintendents.



2. Training and Other Facilities

2.1 Classroom

Financial Management Academy (FIMA) takes pride in providing state-of-the-art classroom facilities that create an optimal learning environment for its participants. These facilities are designed to enhance the learning experience and promote collaboration among participants. Here are some features to be found in FIMA's classroom:



Spacious and Well-Equipped Classrooms: FIMA ensures that its classrooms are spacious enough to accommodate students comfortably. The classrooms are equipped with necessary furniture to provide a conducive learning environment. Adequate lighting and cooling contribute to a comfortable atmosphere for focused learning. Sitting arrangement in the classroom may be of workshop style with round table and general gallery sitting style.

Audio-Visual Technology: FIMA understands the importance of visual aids and multimedia presentations in modern education. Therefore, classrooms are equipped with audio-visual technology, including projectors, screens, LED monitors and sound systems. These tools enable instructors to deliver engaging lectures, showcase presentations, and incorporate multimedia content into their teaching methods.

High-Speed Internet Access: FIMA lays emphasis on the access to online resources. Therefore, its classrooms are equipped with high-speed internet connections, enabling students to leverage online research, access e-learning platforms, and engage in interactive online activities as part of their coursework.

Breakout Areas and Refreshments: To facilitate breaks and relaxation, the academy offers designated breakout areas where students can unwind, socialise, and recharge. Refreshments such as coffee, tea, and water are made available to the keep students refreshed and energised during their study sessions.

2.2 Library

FIMA has a rich library with a collection of over 20,932 books, journals, and magazines on financial management, accounting, auditing, taxation, history, cultures and so on. It keeps its collection up to date, ensuring the availability of the latest publications and resources. To enhance accessibility, the library is equipped with computers and internet connectivity. This enables participants to access the most recent information pertaining to their areas of study. The library's spacious reading room is open for use from 9:00 am to 9:00 pm, providing ample time for individuals to immerse themselves in their chosen materials. Participants, as well as officers and staff, have the privilege to borrow books of interest from the library, facilitating further exploration and study beyond the library premises.

2.3 Computer Lab

The academy is equipped with two computer labs, one situated on the fourth floor of the academic building with a capacity to accommodate 40 participants. Additionally, an extended campus on the eleventh floor of the Audit Complex in Segunbagicha, Dhaka, houses another computer lab. This lab is equipped with 32 computers. Both computer labs serve as venues for conducting various training courses, including IT audit training, iBAS++, AMMS and e-GP trainings. These labs are well-equipped to facilitate hands-on practical exercises and provide participants with an appropriate environment for learning technical skills.

2.4 Seminar Room

The third floor of the academic building of FIMA has a well-decorated seminar room. With a capacity to accommodate approximately 60 participants, the seminar room provides an ideal setting for participants to engage in workshops, seminars, and other interactive activities. It serves as a versatile venue that facilitates effective communication, collaboration, and knowledge sharing among participants.

2.5 Conference Room

FIMA has a well-furnished conference room which is located on the second floor of the academic building. This conference room serves as a designated space for official meetings and discussions. It is equipped with facilities to support both oral and visual presentations, enabling effective communication and sharing of information during meetings. The conference room provides a comfortable environment suitable for productive discussions.



2.6 Auditorium

FIMA houses a fully equipped auditorium situated on the first floor of its main building. With a

capacity to accommodate approximately 200 individuals, the auditorium serves as a venue for various programmes and events. It plays host to a range of activities, including the inauguration and valediction ceremonies, the opening and closing programmes of various courses, observance of national days, cultural events like mess nights and pithauthshob (a traditional food festival), and so on.



2.7 Dormitory

FIMA currently has two dormitories, namely Dormitory-1 and Dormitory-2, equipped with modern amenities. These dormitories have the capacity to house approximately 212 trainees. FIMA places much emphasis on providing excellent logistical support to ensure the comfort of participants throughout their entire training period. This includes various facilities and services designed to enhance the residential experience and ensure well-being of the trainees during their stay.



2.7.1 Dormitory-1

The building is a six-storey structure designed to accommodate officers ranging from Grade-9 and above. It has 4 VIP rooms and 38 general rooms, with air conditioning throughout the entire facility. Each general room can accommodate two participants, while each VIP room is intended for single occupancy. All rooms are well-furnished, equipped with air conditioning, and Wi-Fi connectivity.

Both the ground floor and the fifth floor of the building are home to cafeterias that are well decorated, providing a pleasant dining time for residents. Additionally, there is a barbecue arrangement on the rooftop of the dormitory, offering a space for leisurely gatherings and outdoor cooking activities.

2.7.2 Dormitory-2

This building is a six-storey structure designed to accommodate officers below the rank of Grade-10. It consists of 32 rooms designated for female participants and 34 rooms for male participants. Each room is designed



to accommodate two participants comfortably. The building is equipped with modern amenities, including Wi-Fi connectivity, to cater to the needs of the residents. On the ground floor, there is a smartly decorated cafeteria where participants can enjoy their meals and socialise.

2.8 Cafeteria

FIMA has three cafeterias which can accommodate 165 trainers and trainees at a time. Located at the ground floor of both dormitories and on the fifth floor of Dormitory-1, it can meet the demand of the trainees for breakfast, lunch and dinner. In addition to the main cafeterias, there are several tea and refreshment arrangements located near the classrooms within the training complex. These areas are equipped with pantries where morning and afternoon snacks are served to the participants. These arrangements ensure that participants have easy access to refreshments during breaks, enhancing their overall learning experience.



2.9 Gymnasium

FIMA has constructed a modern gymnasium on the fourth floor of Dormitory-1 and Dormitory-2. This facility is available to both male and female participants, who can utilise it according to their choice. The gymnasiums provide a revitalizing environment for participants, enabling them to rejuvenate both physically and psychologically. This, in turn, facilitates their ability to concentrate on demanding classes.

2.10 Prayer Room

For male members of FIMA, there is a prayer room on the first floor, and for female members, there is another prayer room on the third floor. FIMA makes an effort to create a peaceful environment for prayers and has an appointed Imam to lead male prayers five times a day.

2.11 Garden

The training academy's garden is a serene and well-maintained outdoorspace designed to provide a peaceful environment for learning and relaxation. Nestled within the academy's campus, the garden serves as a retreat for students, staff, and visitors alike. Amidst the trees, there are seating areas to provide spaces for enjoyment and interaction.



2.12 Recreational Respite

The ground floor of both dormitories at FIMA houses the TV room and indoor games facilities. Within these spaces, participants can enjoy recreational activities such as table tennis, carom, and ludo. Additionally, adjacent to the FIMA garden, there is a dedicated badminton court available for outdoor activities. This facility provides an opportunity for participants to engage in physical exercise and outdoor sports.

FIMA organises various sporting events and tournaments and friendly competition among the participants to promote a sense of camaraderie. These activities allow them to unwind, socialise, and participate in healthy recreational pursuits.

2.13 Transport Facilities

A minibus is provided for the convenience of trainees and FIMA faculty members for their daily commuting needs and transportation during field attachments. Additionally, separate transportation facilities are available for the remaining FIMA officials. This ensures that all officials working for FIMA have access to suitable transportation arrangements.

3. Training Methodology

3.1 Training Methods

FIMA, being the capacity building wing of the OCAAG, utilises, among others, the OCAAG's certified learning specialists developed by INTOSAI Development Initiative (IDI), the capacity building organ of the International Organization of Supreme Audit Institution (INTOSAI). Therefore, FIMA generally customises the Systematic Approach to Teaching (SAT) method of IDI in the context of SAI Bangladesh. This approach includes five phases of learning – Analysis, Design, Development, Delivery and Evaluation – phases which is depicted in the following diagram:



Image: Systematic Approach to Teaching

3.2 Analysis Phase

At the analysis phase key decisions about the training programme are made at FIMA. The information regarding the areas of training, the frequency of the training, the number of batches, the level and profile of participants, availability of resource pools are gathered at this stage will be put to use throughout the subsequent steps.

At the analysis phase FIMA follows the steps including:

- Checking the need for training
- Conducting task analysis
- Conducting learner analysis
- Conducting technical analysis
- Conducting cost analysis
- Planning for monitoring and evaluation

3.3 Design Phase

In the design phase, FIMA decides on the overall structure of the training course with the list of possible course modules. Then the individual module learning objectives and the key concepts to be covered in each module is decided. Based on this, individual module is designed with different learning elements and activities. At this point, the effective delivery mode for the module is considered. Output document of a module design process is a Module at a Glance or MAAG document. Based on the MAAG, individual elements of the module content are prepared in the development phase.

3.4 Development Phase

Development process includes developing the different learning contents with appropriate delivery tools for module facilitation. It covers the quality characteristics of the content development as well. The technological part of development by applying specific software or audio and visual solutions and for setting the learning management system configurations is managed by technical experts.

3.5 Delivery Phase

Effective delivery of training depends on well-designed and developed module at a glance, learning plan, facilitator guide and comprehensive course material. Although different methods are available, in this phase the focus will be on facilitated or instructor-led training. This is the preferred delivery approach that is used in FIMA. Preparation for the delivery of the training at FIMA is taken care of in advance to ensure smooth operation during the delivery phase. FIMA follows, among others, the following methods while delivering the courses:

- Lecture
- Discussion on lecture
- Group discussion and assignment
- Role play
- Brainstorming and case study
- Field visit/ Practical work
- Simulation exercise
- Demonstration
- Audio visual system
- Quiz/Class test
- Attachment of the trainees with different offices

3.6 Monitoring and Evaluation Phase

In this phase, FIMA focuses on monitoring and evaluation. The different phases of design, development and delivery of the training course must all work towards the achievement of our intended results and learning objectives. Monitoring and evaluation is seen as the link between the different phases of the methodology to ensure that the training course is focused on achieving

the intended results and outcomes identified at the planning stage. The following mechanisms are in place at FIMA to ensure monitoring and evaluation:

Dedicated CMT: A dedicated course management team is in place for each course delivered at FIMA. This comprises a course director, a course supervisor, a course coordinator, computer operator and other support staff. From ensuring the trainability of the participants to the handing over the certificates are managed by the team in compliance with their respective charter of duties.

Pre- and Post-Course Evaluation: At the start of each course a pre-course evaluation is conducted to measure the current level of knowledge while measuring the growth of learning at the end of the training post course evaluation is also conducted and necessary adjustments are made in the subsequent courses.

Individual Session and Resource Person Evaluation: For every course delivered at FIMA, there is a prescribed form to be filled in by individual trainee to evaluate the effectiveness of the session and the quality of the trainers against the KPI set in the form. Any trainer scored below 85% are not considered for further session.

Course-end Evaluation: At the conclusion of all long, medium and short-term courses, a comprehensive overall course evaluation is carried out where the quality and the effectiveness of the course and the performance of the management team are comprehensively evaluated by the participants. The participants are also asked to make suggestion to improve further the content and the management of the course.

Review of Course Materials: After the completion of all types of courses, a committee is formed to review the session materials to check whether they comply with the model and structure prescribed by FIMA. All the feedback and evaluation are also reviewed and necessary actions are recommended to enhance the quality of the course.

3.7 Resource Persons

FIMA has an inventory of resource pool comprising IDI-accredited learning specialist, CPFA, ACCA, ACMA, CISA, MCIPS professionals. The faculty working at FIMA are also highly qualified. Experienced and high-ranking government officials - retired and in service - are invited to deliver extension lectures for long courses. Subject matter experts conduct sessions in their relevant fields and in this way, participants get scope to enrich themselves. The faculties of FIMA also conduct regular sessions in the training classes throughout the year.

4. Annual Training Plan for FY 2023-24

FIMA intends to deliver the following training programs in FY 2023–2024:

Proposed Training Plan for FY 2023-2024

Sl No	Name of Training	Level of Officers	No. of Batches	No. of Participant	Duration
1.	Departmental Training Course for AAG	Newly recruited BCS Officials	2	90	1 Year
2.	SAS-Apprentice Foundation Training Course	Newly recruited SAS-Apprentice	3	135	4 Months
3.	Basic Training Course for Auditors	Newly recruited Auditors	7	350	1 Month
4.	Basic Training Course for Junior Auditors	Newly recruited Junior Auditors	10	400	2 Weeks
5.	SAS/SRAS Part I Training Course	SAS Appr., Auditor, and Junior Auditor	4	205	1 Month
6.	SAS/SRAS Part II Training Course	Part-I qualified Personnel	4	200	1 Month
7.	Training Course for Divisional Accountants	Divisional Accountants	3	156	2 Weeks
8.	Training Course for CPD (Grade-3)	Grade-3	1	26	5 Days
9.	Training Course for CPD (Grade-4,5)	Grade-4, 5	2	60	8 Days
10.	Training Course for CPD (Grade-6)	Grade-6	4	120	8 Days
11.	Training Course for CPD (Grade-9)	Grade-9 or equivalent	2	60	8 Days
12.	Training Course for CPD (Grade-10)	Super or equivalent	9	315	2 Weeks
13.	CIPFA Professional Courses (Under EU Support)	Auditor and above	4	75	2 Weeks
14.	CISA Professional Courses (Under EU Support)	Auditor and above	4	48	2 Weeks
15.	Senior Scale Refreshers' Course	37th BCS Batch	1	7	1 Week
16.	Training in Budgeting and Accounting Systems (TIBAS)	Grade-9 and above	2	50	2Weeks
17.	Specialized Training (IT Audit, Performance Audit, Revenue Audit, CPA, and Financial Audit)	Auditor and above	6	180	1 Week
18.	Basic IT Training	Auditor and above	21	630	1 week
19.	Command Change Training on Promotion	SAS/SRAS Superintendent	3	90	1 week
20.	Training on Finance & Appropriation Accounts Audit	Auditor and above	2	50	1 week
21.	Training on Project Accounting and Auditing	Auditor and above	1	25	1 week
22.	Training on Public Works	Auditor and above	2	60	1 week
23.	Training on Manners & Etiquette	MLSS and equivalent	2	50	2 days
24.	Request Courses	As Per Request			
	Total		99	3382	

Month Wise Training Calendar for FY 2023-2024

Jul-23	Name	CIPFA		CISA	Specialized Training	JA B-2 & B-3	SAS Part-I B-5	DA B-1	SSR Course	Basic IT	RC	Total
	Participants	73		12	2x40=80	2x40=80	55	52	7	30	*	
Aug-23	Name	CIPFA		CISA		JA B-4 & B-5	SAS Part-I B-6	DA B-2	Finance & App A/C	Basic IT	RC	352
	Participants	73		12		2x40=80	50	52	25	30x2=60	*	
Sep-23	Name	CPD (G-6)		CISA	SAS Ap (B-1)	JA B-6 & B-7	SAS Part-I B-7	DA B-3	Public Works	Basic IT	RC	389
	Participants	2x30=60		12	45	2x40=80	50	52	30	30x2=60	*	
Oct-23	Name	AAG (B-40)		CISA	SAS Ap (B-1)	JA B-8 & B-9	SAS Part-I B-8	Finance & App A/C	ABC	Basic IT	RC	367
	Participants	45		12	45	2x40=80	50	25	50	30x2=60	*	
Nov-23	Name	AAG (B-40)	TIBAS	CPD (G-4,5)	SAS Ap (B-1)	JA B-10 & B-11		CISA	ABC	Basic IT	RC	347
	Participants	45	25	30	45	2x40=80		12	50	30x2=60	*	
Dec-23	Name	AAG (B-40)	CISA	CPD (G-4,5)	SAS Ap (B-1)	CPD (G-6)	CPD (G-10)	CPD (G-9)	ABC	Basic IT	RC	337
	Participants	45	12	30	45	30	35	30	50	30x2=60	*	
Jan-24	Name	AAG (B-40)		AAG (B-41)	SAS Ap (B-2)	CPD (G-3)	TIBAS	Specialized Training	ABC	Basic IT	RC	396
	Participants	45		45	45	26	25	4x25=100	50	30x2=60	*	
Feb-24	Name	AAG (B-40)	Manners & Etiquette	AAG (B-41)	SAS Ap (B-2)	SAS Part-II B-1	CPD (G-10)	Project Accounting	ABC	Basic IT	RC	385
	Participants	45	25	45	45	50	2x35=70	25	50	30x2=60	*	
Mar-24	Name	AAG (B-40)	CCP (B-1)	AAG (B-41)	SAS Ap (B-2)	SAS Part-II B-2	CPD (G-6)	CPD (G-9)	ABC	Basic IT	RC	385
	Participants	45	30	45	45	50	30	30	50	30x2=60	*	
Apr-24	Name	AAG (B-40)	CCP (B-2)	AAG (B-41)	SAS Ap (B-2)	SAS Part-II B-3	CPD (G-10)		ABC	Basic IT	RC	395
	Participants	45	30	45	45	50	2x35=70		50	30x2=60	*	
May-24	Name	AAG (B-40)	Public Works	AAG (B-41)	SAS Ap (B-3)	SAS Part-II B-4	CPD (G-10)	CCP (B-3)	Manners & Etiquette	Basic IT	RC	330
	Participants	45	30	45	45	50	2x35=70	30	25	30x2=60	*	
Jun-24	Name			AAG (B-41)	SAS Ap (B-3)		CPD (G-10)				RC	160
	Participants			45	45		2x35=70				*	

RC= Request Course, JA= Junior Auditor, SS= Senior Scale, DA= Divisional Accountant, CCP= Command Change on Promotion, ABC= Auditor's Basic Course

SL No	Name of the course	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
14.	CISA Professional Courses	B-1	B-1	B-1	B-1	B-1	B-1						
		B-2	B-2	B-2	B-2	B-2	B-2						
		B-3	B-3	B-3	B-3	B-3	B-3						
		B-4	B-4	B-4	B-4	B-4	B-4						
15.	Senior Scale Refreshers' Course	B-1											
16.	Training in Budgeting and Accounting Systems (TIBAS)					B-1		B-2					
17.	Specialized Training (IT Audit, Performance Audit, Revenue Audit, CPA, Financial Audit, and Bank Audit)	B-1						B-3					
		B-2						B-4					
								B-5					
								B-6					
18.	Basic IT Training	B-1	B-2	B-4	B-6	B-8	B-10	B-12	B-14	B-16	B-18	B-20	
			B-3	B-5	B-7	B-9	B-11	B-13	B-15	B-17	B-19	B-21	
19.	Training on Command Change on Promotion									B-1	B-2	B-3	
20.	Training on Finance & Appropriation Accounts Audit		B-1		B-2								
21.	Training on Project Accounting Auditing								B-1				
22.	Training on Public Works			B-1								B-2	
23.	Training on Manners & Etiquette								B-1			B-2	
24.	Request Courses	B-1	B-2	B-3	B-4	B-5	B-6	B-7	B-8	B-9	B-10	B-11	B-12

5. Planned Courses

5.1 Departmental Training Course for AAG (40th and 41st BCS Batch)

This flagship training course is especially designed for Assistant Accountant General (AAG), an entry-level position of BCS Audit and Accounts Cadre. Almost every year, AAGs are recruited at varying numbers to meet the requirements of the OCAG.

FIMA offers a one-year departmental training course meant for the newly recruited AAGs. All of them are required to take this course designed to provide training on Public Financial Management (PFM) together with the financial laws and rules that apply to public employees. Additionally, they are given sufficient exposure to the country's development and policy landscape so they can see beyond the confines of their assigned job. In recent years, the training is being provided based on revised course curriculum designed by FIMA and approved by OCAG which covers 11 papers and includes among others constitutional framework, laws, public financial management, statistics for auditors, financial accounting, cost and management accounting, fundamental of economics, public sector accounting and auditing etc. In addition to classroom training, this course offers attachment programmes with 3 (three) Accounting Circles and 17 Audit Directorates, the national and international organisations like World Bank, National Defence College, Foreign Service Academy.

Duration	1 Year
Date	October, 2023 to May, 2024 (40 th Batch) January, 2024 to December, 2024 (41 st Batch)
No. of Batch	02
No. of Participants	45 in each batch.
Participant's level	Newly recruited probationers of BCS (Audit & Accounts) cadre
Course Objectives	<ul style="list-style-type: none"> • provide a basic understanding about public financial management and related legal and regulatory framework. • make participants familiar with the emerging issues and concepts related to government auditing and accounting. • build managerial and professional capacity and confidence for better service delivery.
Course Contents	<p>Core Area-1: Accounting Paper- I: Financial Accounting Paper- II: Cost and Management Accounting Paper- III: Public Sector Accounting Practical Assignment (Field Attachment)</p> <p>Core Area-2: Auditing Paper- IV: Statistics for Auditors Paper- V: Public Sector Auditing Principles, Standards and Practices</p> <p>Core Area-3: Applicable Laws and IT Paper- VI: Applicable Laws and Regulations Paper- VII: Basic IT Skills</p> <p>Core Area-4: Finance Paper- VIII: Fundamentals of Economics Paper IX: Fundamentals of Corporate Finance Paper- X: Public Finance Paper- XI: Communication Skills, Office Management and Contemporary Leading Issues.</p>
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Assignment, Case study, Attachment, Quiz/Class Test

5.2 SAS-Apprentice Foundation Training Course

In the Audit and Accounts Department, there are Class-II gazetted officers who belong to Subordinate Accounts Service (SAS) and known as SAS- Superintendents. They are generally recruited by promotion from the position of Auditors/Junior Auditors once they pass the SAS- Part 1 and Part 2 Examinations. However, there is another stream of personnel known as SAS-Apprentice who are directly recruited by the Bangladesh Public Service Commission through open competition. On being recruited, they are placed at the disposal of different offices within the Department, but they are to pass the SAS/SRAS Part 1 and Part 2 Examination to become regular SAS Superintendents.

In consultation with OCAg, FIMA developed a comprehensive course curriculum for this group of officials to provide them with a 4-month foundation training. The course covers subjects like the Bangladesh Constitution, Rules of Business, Rules of Procedure of Parliament, government accounts, public sector auditing, the CAG's governance framework (legal and operational), financial accounting, service laws, and fundamental IT skills, among other topics.

Duration	4 Months
Date	August, 2023 to November, 2024 (1 st Batch) December, 2023 to March, 2024 (2 nd Batch) April, 2024 to June, 2024 (3 rd Batch)
No. of Batch	03
No. of Participants	45 in each batch.
Participant's level	Newly recruited SAS-Apprentice
Course Objectives	<ul style="list-style-type: none"> • providing the participants with basic understanding about the country's overall PFM system together with the knowledge resources of the department • building confidence in facing the SAS/SRAS Part I and Part II examination on termination of their apprenticeship period.
Course Contents	<p>The course contents will comprise of a total of 8 (eight) modules as follows:</p> <p>Module-1: Constitution of Bangladesh, Rules of Procedure and Rules of Business</p> <p>Module-2: General Outlines of the System of Government Accounts</p> <p>Module-3: Public Sector Auditing and CAG's Governance Framework (Legal & Operational)</p> <p>Module-4: Fundamentals of Financial Accounting</p> <p>Module-5: Service Acts, Rules and Regulations.</p> <p>Module-6: Financial Acts, Rules and Regulations</p> <p>Module-7: Office Management and Basic IT skills</p> <p>Module-8: Co-curricular Activities and Management Evaluation</p>
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Assignment, Case study, Attachment, Quiz/Class Test

5.3 Basic Training Course for Auditors

The Auditors of the Audit and Accounts Department are essential work force engaged in providing services to the diverse group of stakeholders. Their professionalism and capacity play a vital role in the department's overall service delivery quality. In order to prepare the Auditors to provide high-quality services, the OCAG and FIMA developed a course curriculum as part of basic training program. Considering the needs of the work places, FIMA has developed a month-long training program for newly recruited Auditors.

Duration	1 Month
Date	October, 2023 (1 st Batch) November, 2023 (2 nd Batch) December, 2023 (3 rd Batch) January, 2024 (4 th Batch) February, 2024 (5 th Batch) March, 2024 (6 th Batch) April, 2024 (7 th Batch)
No. of Batch	07
No. of Participants	350 (50 in each batch)
Participant's level	Newly recruited Auditors
Course Objectives	<ul style="list-style-type: none"> ● make the participants familiar with the legal framework governing the country's Public Financial Management system ● provide them with the basic understating about the government and commercial accounting system and the audit process and procedures followed by OCAG ● familiarize them with the existing service and financial rules and regulations ● enhance the participants' communication skills and basic IT skills
Course Contents	<p>Core areas of the course includes:</p> <ol style="list-style-type: none"> 1. Constitution of Bangladesh, Rules of Procedure and Rules of Business 2. General Outlines of the System of Government Accounts 3. Public Sector Auditing and CAG's Governance Framework (Legal & Operational) 4. Service Acts, Rules and Regulations. 5. Financial Acts, Rules and Regulations 6. Office Management and Basic IT skills
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Assignment, Case study, Attachment, Quiz/Class Test

5.4 Training Course for Continuous Professional Development (CPD)

Bangladesh Audit and Accounts Department is one of the largest departments in the government about 12000 employees. It offers different service streams, including audit services, to the stakeholders. The consequence of improved knowledge and skills on the part of the officials of the department due to the regular comprehensive continuous professional development training program can be instrumental for improved service delivery. Realising the importance of this course, the OCAg has developed a CPD training course curriculum for the officials of different layers and CPD training based on the curriculum has become one of the flagship training courses of FIMA.

Duration	2 Weeks
Date	<ul style="list-style-type: none"> • Grade:3, January, 24 (1st Batch) • Grade:4,5 November, 23 (1st Batch), December, 23 (2nd Batch) • Grade:6, September, 23 (1st & 2nd Batch), December, 23 (3rd Batch), March, 24 (4th Batch) • Grade:9, December, 23 (1st & 2nd Batch), March, 24 (3rd Batch) • Grade:10, December, 23 (1st & 2nd Batch), February, 24 (3rd & 4th Batch), April, 24 (5th & 6th Batch), May, 24 (7th & 8th Batch), June, 24 (9th & 10th Batch)
No. of Batch	<ul style="list-style-type: none"> • Grade:3, Batch: 01 • Grade:4,5, Batch: 02 • Grade:6, Batch: 04 • Grade:9, Batch: 02 • Grade:10, Batch: 09
No. of Participants	581
Participant's level	Officers of Grade-10 and above attend the course as part of the process of keeping them updated on the changes that are taking place in the domain of public financial management.
Course Objectives	<p>The broad objectives of the training course are to:</p> <ul style="list-style-type: none"> • enhance the understanding of the participants about the public finance governance and related legal and regulatory framework. • make the participants familiar with the emerging issues and concepts related to government auditing and accounting. • enhance the participants' knowledge about the economic management, public service delivery systems, and emerging developmental issues of the country relevant to government audit to cope with the challenges of ensuring efficient and effective public service delivery.
Course Contents	<p>CPD Senior Management Course (Grade-3)</p> <p>Module 1: Legal and Regulatory Framework of Public Financial Management Module 2: Government Accounting Module 3: Government Auditing Module 4: Strategic Management and Contemporary Issues</p>

	<p>CPD Advanced Professional Course (Grade-4 and 5)</p> <p>Module 1: Legal and Regulatory Framework of Public Finance Management Module 2: Government Accounting Module 3: Government Auditing Module 4: Public Sector in the context of Government Auditing Module 5: Project Management Module 6: Technological Intervention in Public Sector Operations Module 7: Development Planning</p> <p>CPD Mid-level Professional Course (Grade-6)</p> <p>Module 1: Legal and Regulatory Framework of Public Finance Management Module 2: Government Accounting Module 3: Government Auditing Module 4: Public Sector in the Context of Government Auditing Module 5: Strategic Management and Contemporary Leading Issues Module 6: Technological Intervention in Public Sector Operation</p> <p>CPD for Audit and Accounts Officers (Grade-9)</p> <p>Module 1: Public Financial Management Module 2: CAG’s Governance Framework Module 3: Government Accounting Module 4: Government Auditing Process Module 5: Understanding Basic Laws. Module 6: Office Management</p> <p>CPD for Superintendent (Grade-10)</p> <p>Module 1: Public Financial Management Module 2: CAG’s Governance Framework Module 3: Government Accounting Module 4: Government Auditing Process Module 5: Understanding Basic Laws. Module 6: Office Management</p> <p>CPD for Auditors (Grade-11)</p> <p>Module 1: Introducing Audit and Accounts Department Module 2: Office Procedure and Etiquette Module 3: Overview of Government Budgeting Process Module 4: Applicable Rules and Regulations Module 5: Government Accounting System Module 6: Government Auditing Process</p>
<p>Training Delivery Methods</p>	<p>Classroom lecture, individual exercise, question-answer and group work.</p>

5.5 CIPFA and CISA Professional Courses (Under EU Support)

FIMA facilitates CIPFA and CISA professional courses sponsored by EU supported TA project. These courses are designed to help OCAG officials master required skills and knowledge they need to succeed in their careers.

Chartered Institute of Public Finance Accountant (CIPFA): CIPFA has four level of qualifications- starting with the Certificate Level and culminate at Diploma and Advanced Diploma. At FIMA, currently

Certificate Level Training is being imparted by the international trainers where Financial Accounting and Management Accounting are taught.

Certified Information Systems Auditor (CISA): This is one of the most recognised professional qualifications for information systems auditors. It is designed for those who want to work in IT environment. These professional courses are valuable for the OCAG officials who are looking to develop their skills and knowledge in the fields of accounting, finance, and information systems auditing



Duration	: 2 Weeks
Date	July, 23 (1 st , 2 nd , 3 rd & 4 th Batch) August, 23 (1 st , 2 nd , 3 rd & 4 th Batch) for CIPFA and July 23 to January 24 (1 st , 2 nd , 3 rd & 4 th Batch) for CISA
No. of Batch	4 batches for each course
No. of Participants	73 and 48 respectively
Participant's level	Grade-11 and above
Course Objectives	<ul style="list-style-type: none"> • improved career prospects: CIPFA and CISA are recognized professional qualifications that can help improve career prospects in the public sector. • increased knowledge and skills: CIPFA and CISA courses will help develop knowledge and skills in accounting, finance, and information systems auditing. • enhanced credibility: CIPFA and CISA qualifications are recognized by employers and can help employees gain credibility in relevant fields. • opportunities for networking: These courses offer opportunities to network with other professionals in relevant field. • access to learning resources: These courses provide access to a variety of learning resources, including textbooks, workbooks, and online learning modules.
Training Delivery Methods	Classroom lecture, individual exercise, question-answer and group work.

5.6 Training in Budgeting and Accounting System (TIBAS)

Training in Budgeting and Accounting System (TIBAS) Course offered by FIMA covers the fundamental principles and practices of budgeting and accounting systems. FIMA has been conducting this course since 2002 under the joint management of Finance Division, Ministry of Finance and Financial Management Academy (FIMA). It provides training on public financial management (PFM) curriculum including budget preparation, budget execution, accounting and reporting and auditing, among others. All officers from 9th grade to 5th grade working in various ministries, departments, offices, and organisations are the potential participants in the course.

Duration	2 Weeks
Date	November, 23 (1 st Batch) January, 24 (2 nd Batch)
No. of Batch	02
No. of Participants	50
Participant's level	Grade-9 and above
Course Objectives	<ul style="list-style-type: none"> • provide the participants with a comprehensive understanding of budgeting principles, including the concepts, processes, and techniques involved in developing, implementing, and monitoring budgets. • develop participants' skills in budgeting, including budget preparation, analysis, and control. • improve participants' ability to make informed financial decisions by providing them with a solid understanding of accounting principles and financial analysis. • emphasize the importance of compliance and accountability in budgeting and accounting processes. • provide participants with practical skills and techniques that can be applied in real-world budgeting and accounting scenarios.
Training Delivery Methods	Classroom lecture, individual exercise, question-answer and group work.

5.7 Command Change Training on Promotion

The officials of the department work in several commands namely CGA, CGDF, Railway and audit. Command Change Training is organised when some officials are posted from one command to another on promotion. For example, if someone is posted to an audit directorate from CGA office, training on the work methods of the new office is necessary for him.

Duration	1 Week
Date	March, 2024 (1 st Batch) April, 2024 (2 nd Batch) May, 2024 (3 rd Batch)
No. of Batch	03
No. of Participants	90 (30 in each Batch)
Participant's level	AAO/SAS/SRAS Superintendent
Course Objectives	Enhance the understanding of officials posted to new command on promotion so that they can <ul style="list-style-type: none"> • adjust themselves in new office environment • perform new responsibilities efficiently
Course Contents	<p>Command Change Training on Promotion Posted to (CGA) Office</p> <p>Module 1: Public Financial Management Module 2: Introduction to CGA Module 3: Office Management Module 4: Digital Security and Risk Management</p> <p>Command Change Training on Promotion Posted to (CGDF)</p> <p>Module 1: Financial Management for Defense Services Module 2: Understanding Functions of Different Offices of DFD Module 3: Office Management Module 4: Automation in DFD</p> <p>Command Change Training on Promotion Posted to Audit Directorates</p> <p>Module 1: Public Sector in the Context of Government Auditing Module 2: CAG's Governance Framework Module 3: Audit in IT Environment Module 4: Reporting Results of Audit Module 5: Public Procurement</p>
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Case study,

5.8 SAS/SRAS Part I & Part II

Every year, the OCAG of Bangladesh conducts the SAS/SRAS Part I and Part II examination following a syllabus. The examinations are open to the Auditors and Junior Auditors working at the OCAG, the Controller General of Accounts (CGA), the Controller General Defence Finance (CGDF), the Additional Director General (Finance), Bangladesh Railways. These examinations are conducted to open up opportunities for them to move to the higher position in the hierarchy of the department and strengthen the base of professionally qualified staff to render better services to the stakeholders.

Duration	1 Month
Date (for Part I)	July, 2023 (1 st Batch) August, 2023 (2 nd Batch) September, 2023 (3 rd Batch) October, 2023 (4 th Batch)
Date (for Part II)	February, 2024 (5 th Batch) March, 2024 (6 th Batch) April, 2024 (7 th Batch) May, 2024 (8 th Batch)
No. of Batch	08
No. of Participants	405 (50 in each batch)
Participant's level	SAS Apprentice, Auditor and Junior Auditor
Course Objectives	Open better opportunities for them to prepare themselves for the examinations aimed at deciding on their promotion.
Course Contents	<p>SAS/SRAS Part I Examination Course Paper-One: Office Management Paper-Two: Service Acts, Rules and Regulations (Theory) Paper-Three: Service Acts, Rules and Regulations (Practical) Paper-Four: Communication and Basic It Skills Paper-Five: Financial Acts, Rules and Regulations Paper-Six: Public Sector Auditing and CAG's Governance Framework: Legal</p> <p>SAS/SRAS Part II Examination Course Paper-One: General Outline and Preparation of Government Accounts Paper-Two: Fundamentals of Financial Accounting Paper-Three: CAG's Governance Framework: Operational Paper-Four: Financial Rules for Civil, Defense, Railway and PT&T (Postal)</p>
Training Delivery Methods	Lecture, Group discussion, Assignment, Quiz/Class Test

5.9 Senior Scale Refreshers' Course

FIMA arranges refreshers' course in order to prepare the participants from BCS: Audit and Accounts Cadre who intend to sit for the Senior Scale Examination conducted by Bangladesh Public Service Commission. Passing this examination on the any BCS cadre officer is mandatory for being considered for promotion to Grade-6.

Duration	1 Week
Date (for Part II)	July, 23 (1 st Batch)
No. of Batch	01
No. of Participants	07
Participant's level	BCS (Audit and Accounts) 37 th Batch
Course Objectives	<ul style="list-style-type: none">• prepare the officials for the senior scale examination,• open opportunities for them to move to the higher position in the hierarchy of the department
Course Contents	Paper-1: Bangladesh and Current Affairs Paper-2: Law, Rules and Regulations Applicable to all Government Offices Paper-3: Audit & Accounts
Training Deliver Methods	Classroom lecture, individual exercise, question-answer and group work.

5.10 Training Course for Divisional Accountants (DA)

The Divisional Accountants are posted in different public works divisions (such as Public Works Department, Roads and Highway Department and Department of Public Health Engineering) as representatives of CGA to establish regularity, legality, transparency, accountability, and propriety of works expenditure and to ensure the correctness of the departmental accounts. Since the core roles and responsibilities of the DAs are very technical and complex, they should have a sound understanding of their assigned tasks. A training course exclusively tailored to meet their needs will provide them with comprehensive knowledge of the technical intricacies related to their job responsibilities while also updating and enhancing their expertise.

Duration	10 Days
Date	July, 2023 (1 st Batch) August, 2023 (2 nd Batch) September, 2023 (3 rd Batch)
No. of Batch	03
No. of Participants	155 (52 in each batch)
Participant's level	Divisional Accountant
Course Objectives	Enhancing the understanding of DA's duties and responsibilities: <ul style="list-style-type: none"> • to improve their awareness of recent developments in public financial management, specifically in auditing and accounting, • to address the challenges of promoting efficient and effective delivery of public services. • to make them better equipped to fulfil their responsibilities in accordance with the guidelines outlined in the CPWA Code
Course Contents	<ol style="list-style-type: none"> 1. Government Financial Rule 2. Office Management 3. Understanding SAEs 4. Government Accounting in light of automation 5. Audit related issues
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Assignment, Case study, Attachment, Quiz/Class Test

5.11 Basic Training Course for Junior Auditors

The Junior Auditors of the Audit and Accounts Department have important roles to play in their respective offices. Their proficiency and skill play a vital role in delivering quality services.

This training course is intended to impart to them the basic knowledge of their roles and responsibilities.

Duration	2 Weeks
Date	July, 2023 (1 st & 2 nd Batch) August, 2023 (3 rd & 4 th Batch) September, 2023 (5 th & 6 th Batch) October, 2023 (7 th & 8 th Batch) November, 2023 (9 th & 10 th Batch)
No. of Batch	10
No. of Participants	400 (40 in each batch)
Participant's level	Newly recruited Junior Auditors
Course Objectives	<ul style="list-style-type: none"> ● make the participants familiar with the legal framework governing the country's Public Financial Management system ● provide them with the basic understating about the government and commercial accounting system and the audit process and procedures followed by OCAg ● familiarize them with the existing service and financial rules and regulations ● enhance the participants' communication skills and basic IT
Course Contents	Core areas of the course includes: <ol style="list-style-type: none"> 1. General Outlines of the System of Government Accounts 2. Public Sector Auditing and CAG's Governance Framework (Legal and Operational) 3. Service Acts, Rules and Regulations. 4. Financial Acts, Rules and Regulations 5. Office Management and Basic IT skills
Training Delivery Methods	Lecture, Discussion on Lecture, Group discussion, Assignment

5.12 Specialized Training (IT Audit, Performance Audit, Revenue Audit, Climate Performance Audit, and Financial Audit)

To meet the requirements set out in the OCAG Operation Plan 2023-24, the Audit Directorates are required to conduct audits on certain specialised areas. To enhance the capacity of relevant audit teams and the Directorates, FIMA will organise at least five training courses on IT audit, Revenue audit, Climate Performance audit and financial audit.

Duration	1 Week
Date	February, 24 (1 st , 2 nd & 3 rd Batch)
No. of Batch	06
No. of Participants	180
Participant's level	Grade-10 and above
Course Objectives	<ul style="list-style-type: none"> • to provide participants with the technical know-how required to conduct IT audits and audit in IT environment. • to provide participants with the knowledge and proficiency necessary to conduct compliance, financial, and performance audits.
Course Content	<ul style="list-style-type: none"> • IT Audit Manual • Performance Audit Guidelines, 2023 • Revenue Audit Manual
Training Delivery Methods	Classroom lecture, individual exercise, question-answer and group work.

5.13 Training on Finance and Appropriation Accounts Audit

Finance Accounts and Appropriation Accounts are two important sets of accounts of the government through which transparency and accountability of all types of income and expenditure of the government are ensured. Through this training course, the trainees will be imparted practical knowledge about the structure, statements, schedules, etc. of Finance Accounts and Appropriation Accounts. Besides, through this training, basic knowledge on how to audit finance accounts will also be imparted.

Duration	1 Week
Date	August, 23 (1 st Batch) October, 23 (2 nd Batch)
Number of Batch	02
Number of Participants	50 (25 in each batch)
Participant's level	Auditor and above
Course Objectives	<p>After attending this training course, the participants will be able to</p> <ul style="list-style-type: none"> • understand the structure, statements and the schedules of the Finance Accounts and Appropriation Accounts • understand the link among the statements • recognise the data sources of both the accounts • prepare both the accounts using dummy data
Training Delivery Methods	Classroom lecture, individual exercise, Case Study, Assignment

5.14 Basic IT Training

With the increasing penetration of IT in the PFM systems and processes, all officers and staff of Bangladesh Audit and Accounts Department must have a basic orientation about what it is and how it is influencing their work. In the meanwhile, IT systems have been developed across the public sector which implies that the manual operation will be phased out soon. Given the circumstances, there is a paramount importance of providing basic training on IT to those officers and staff who do not have any basic IT exposure so that they can catch up with its accelerated progress and go at par with the pace of its further development. With that broad objective in mind, a course curriculum on basic IT training has been developed based on which training will be provided to them to make sure that all become IT-literate and work comfortably in an IT environment.

Duration	1 Week
Date	July, 23 (1 st to 4 th Batch) August, 23 (5 th to 8 th Batch) September, 23 (9 th to 12 th Batch) October, 23 (13 th to 16 th Batch) November, 23 (17 th to 20 th Batch) December, 23 (21 st to 24 th Batch)
Number of Batch	21
Number of Participants	630 (30 in each batch)
Participant's level	Auditor and above
Course Objectives	<p>The course is intended to give a foundational training on basic IT to the officers and staff of the department who are not IT-literate. However, after completing the course, the participants will</p> <ul style="list-style-type: none"> • gain first-hand knowledge of hardware, software, and operating systems, along with basic troubleshooting skills • become proficient in software applications for creating, editing, and formatting documents. • gain a comprehensive knowledge on spreadsheet analysis that will enhance the capacity of quality auditing. • gain the skills of internet navigation and safe browsing skills and become proficient in e-mail communication • learn file management techniques, such as organizing and backing up digital files • understand online safety and security, including recognizing threats and practicing responsible digital behaviour.
Training Delivery Methods	Classroom lecture, Practical exercise, Problem solving

5.15 Training on Project Accounting and Auditing

Project Accounting and Auditing play a crucial role in ensuring transparency, accountability, and financial control within projects. This training course will provide the knowledge on how to effectively manage project finances, monitor costs, and conduct audits.

Duration	1 Week
Date	November, 23 (1 st Batch) February, 24 (2 nd Batch)
Number of Batch	01
Number of Participants	25
Participant's level	Auditor and above
Course Objectives	<p>After attending this training, the participants will be able to:</p> <ul style="list-style-type: none"> • understand the funding modalities of donor funded projects • comprehend the fund release process and Delegation of Financial Power for donor funded project • understand procurement guidelines of the donors • understand the accounts preparation process and link with CAFO • comprehend the nuances of DAPP/TAPP • identify the issues in managing project funds
Training Delivery Methods	Classroom lecture, individual exercise, Case Study, Assignment

5.16 Training on Public Works

Training on public works focuses on developing skills and knowledge related to the accounting and auditing of management of construction and infrastructure projects funded by the government or public entities. This training is an essential course for those involved in public works and those performing audits of public works.

Duration	1 Week
Date	September, 23 (1 st Batch) May, 24 (2 nd Batch)
Number of Batch	02
Number of Participants	60 (30 in each batch)
Participant's level	Auditor and above
Course Objectives	<p>The course is intended to provide a comprehensive understanding about audit principles, standards, and methodologies specific to the public works covering topics such as risk assessment, control evaluation, evidence gathering, and reporting requirements. After attending this course, the participants will be able to:</p> <ul style="list-style-type: none"> • gain technical competence in auditing infrastructure projects and programs. • ensure compliance with applicable laws, regulations, and contractual obligations. • detect and prevent fraud, corruption, and misappropriation of public funds within public works projects with investigative techniques, data analysis skills, and knowledge
Training Delivery Methods	Classroom lecture, individual exercise, Case Study, Assignment

5.17 Training on Manners and Etiquette

Manners and etiquette of the support staff in an office gives a reflection about the office management. This training will provide the participants with knowledge about the benefit of good manners, showing respect to the superiors and greeting the visitors in the office campus.

Duration	2 days
Date	February, 24 (1 st Batch) May, 24 (2 nd Batch)
Number of Batch	02
Number of Participants	50 (25 in each batch)
Participant's level	MLSS and equivalent
Course Objectives	After attending the course, the participants will be able to <ul style="list-style-type: none">• learn about the manners and etiquette desirable in the office environment• understand as to how to make themselves presentable in a formal setting.• learn proper table settings during lunch and dinner, use utensils properly and serve tea and refreshments in a formal meeting.• acquire the communication skill, and learn proper use of body language.
Training Delivery Methods	Classroom lecture, individual exercise, Practical Exercise

5.18 Request Courses

Along with the flagship and regular training programs for the employees of the Audit and Accounts Department, FIMA also conducts specialised training courses on request from other organisations and departments.

6. Workshops/Seminars

FIMA arranges workshops and seminars on important contemporary issues including TOT and other capacity building workshops for resource persons to enhance the quality of training. In 2023-24, FIMA is planning to organise the following workshops.

Proposed workshops for FY 2023-24









Serial No	Workshop/ Seminar Theme
01	INTOSAI standard TOT workshops
02	Workshop on preparing session materials (9 step model, learning objectives and ELC)
03	Review of CPD Course Materials
04	To finalize course materials and presentation slides for the “Training of Trainers (TOT) relating to Procurement Audit”
05	Preparation of Procurement Audit Training Material
06	Debriefing on and finalization of CPD materials for Grade-4,5 Officers.



7. Conclusion

The annual training plan and calendar for FY 2023–2024 will be made available to the Heads of the Department of the Audit and Accounts Department for their convenience. This will allow them to choose participants for upcoming training programme well in advance, ensuring that they are prepared and ready when the courses begin. It will also enable them to plan ahead and prevent any unexpected disruptions to the department’s functioning. They can consider the training options available for the year and determine which programmes are most suitable for their officers and staff. However, the plan is a living document and may require adjustments as necessary. The successful implementation of this annual training plan and calendar will greatly enhance our academy’s pursuit of excellence and accomplishments. It will serve as a comprehensive and strategic roadmap, guiding stakeholders to enhance their professional capacity.

9. List of Faculty Members/Officers

SL.	Picture	Name & Designation	Mobile	Email
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