



Training for Development

ANNUAL ACTIVITY REPORT 2022



Training for Development

ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী
FINANCIAL MANAGEMENT ACADEMY

Financial Management Academy (FIMA)

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Annual Activity Report 2022

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Message from Director General



It is my immense pleasure to publish the annual activity report of Financial Management Academy (FIMA) for the year 2022. In fact, this is the first attempt to report its annual activity since the establishment of FIMA in 1997. The purpose of this publication is to document our performance and achievement of the previous year and share them, along with the future plan, to the stakeholders and the wider audience of FIMA. It is expected that from now on this publication will be a regular feature of our activities.

As the training arm of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh, FIMA is bringing new thoughts and ideas in its training activities in line with the goals and objectives of the government in general and of the OCAG in particular. Some of these activities performed in 2022 have been presented in this report.

It is a matter of great pride that FIMA, with the technical support of the UNDP, organized a virtual international training on Climate Performance Audit for officials representing six SAIs and other organizations. This event took FIMA to a new height as it afforded an opportunity to explore avenues and organizations in global arena to build its image as an international training institution.

In coherence with the Strategic Plan 2021-2025 and Operational Plan 2022-2023 of the OCAG, FIMA conducted training and workshop of different duration on such varied topics as public procurement, legal and operating framework of audit, budgeting and accounting system, iBAS++, AMMS, training for team leaders, preparation of session materials etc. to make the officials of the Audit and Accounts Department more competent to face the emerging challenges arising from technological intervention in the domain of PFM.

Moreover, as the apex training institution of public financial management, FIMA imparts quality training on aspects of public financial management to the participants of different ministry, division, directorate, project other than Audit and Accounts Department on their request. In 2022, FIMA received requests from some such organizations that include Ministry of Disaster Management and Relief, Technical and Madrasha Education Division, SEIP Project under Finance Division of Ministry of Finance.

Apart from trainings, FIMA made notable progress in several other areas of its activities in the previous year which include, among others, resumption of the publication of FIMA Journal, vertical expansion of FIMA dormitories, establishment of modern computer lab at Audit Complex in Segunbagicha, conducting examination among audit personnels across the audit department to assess the level of knowledge of some vital audit aspects, distributing FIMA's overall activities into seven sections assigning clear charter of duties. All these activities testify of FIMA's commitment to establish it as a center of excellence.

The importance of having highly professionalized human resources, especially for a knowledge-based organization like OCAG cannot be overemphasized in an evolving context where change and technological innovation is the constant phenomenon. Keeping this in mind, FIMA renews its commitment to remain proactive in designing and implementing time befitting training activities in the days to come.

I would like to place on record my heartfelt thanks to the officials of FIMA who worked hard and put in their best efforts to publish this Activity Report.

I hope this report will provide an overview of the activities undertaken by FIMA.

April 2023

Abul Kalam Azad
Director General

ACRONYMS

AAO	:	Audit and Accounts Officer
AATA	:	Audit and Accounts Training Academy
AMMS	:	Audit Monitoring and Management software
BCS	:	Bangladesh Civil Service
BRH	:	Bangkok Regional Hub
CAG	:	Comptroller and Auditor General
CFN	:	Climate Finance Network
CGA	:	Controller General of Accounts
CGDF	:	Controller General Defence Finance
CIPFA	:	Chartered Institute of Public Finance and Accountancy
CPA	:	Climate Performance Audit
CPD	:	Continuous Professional Development
DG	:	Director General
DPHE	:	Department of Public Health Engineering
e-GP	:	Electronic Government Procurement
EU	:	European Union
FIMA	:	Financial Management Academy
GCCF	:	Governance of Climate Change Finance
GHG	:	Green House Gas
iBAS	:	Integrated Budget and Accounting System
IDI	:	INTOSAI Development Initiative
IT	:	Information Technology
ITC ILO	:	International Training Centre of the International Labor Organization
MLSS	:	Member of Lower Subordinate Staff
MoDM&R	:	Ministry of Disaster Management and Relief
MoF	:	Ministry of Finance
OCAG	:	Office of the Comptroller and Auditor General
PFM	:	Public Financial Management
PPA	:	Public Procurement Act
PPR	:	Public Procurement Rules
SAs	:	Supreme Audit Institutions
SAS	:	Subordinate Accounts Service
SEIP	:	Skills for Employment Investment Program
SMEs	:	Subject Matter Experts
TIBAS	:	Training in Budgeting and Accounting System
TMS	:	Training Management Software
TOT	:	Training of Trainers
TVET	:	Technical and Vocational Education and Training
UK	:	United Kingdom
UN	:	United Nations
UNDP	:	United Nations Development Program
UNFCCC	:	UN Framework Convention on Climate Change
VAT	:	Value Added Tax
VFM	:	Value for Money

FIMA in Focus



01

INTRODUCING FINANCIAL MANAGEMENT ACADEMY

1.1. About Us

Financial Management Academy (FIMA), the training wing of the Office of the Comptroller and Auditor General of Bangladesh, is one of the premier academies of the country specialized in the training on the whole gamut of Public Financial Management (PFM) - budget formulation and approval, execution, accounting and reporting as well as auditing and reporting. The academy was founded in 1997 and its legacy dates back to 1962 when it used to be known as Audit and Accounts Centre. After independence, in 1974 it used to be called Audit and Accounts Training Academy (AATA).

The Academy is headed by a Director General (Grade-II). Apart from providing regular courses on PFM, FIMA also arranges different courses on specialized types of auditing like performance auditing, climate performance auditing, environmental auditing, IT auditing, procurement auditing and the like. FIMA mainly draws the participants from the Audit and Accounts Department's existing human resources. In addition, FIMA also designs and delivers courses on demand, for different ministries, divisions, and public sector organizations with a view to developing human capital in financial management across the government.

Over the past five years, on average, FIMA has imparted training to approximately 2500 officials belonging to the Audit and Accounts Department and other departments across the government. FIMA also facilitated and organized trainings at the request of International Training Center, ILO, the UN and the CIPFA, the UK in the past. In addition, FIMA has also 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. Organogram

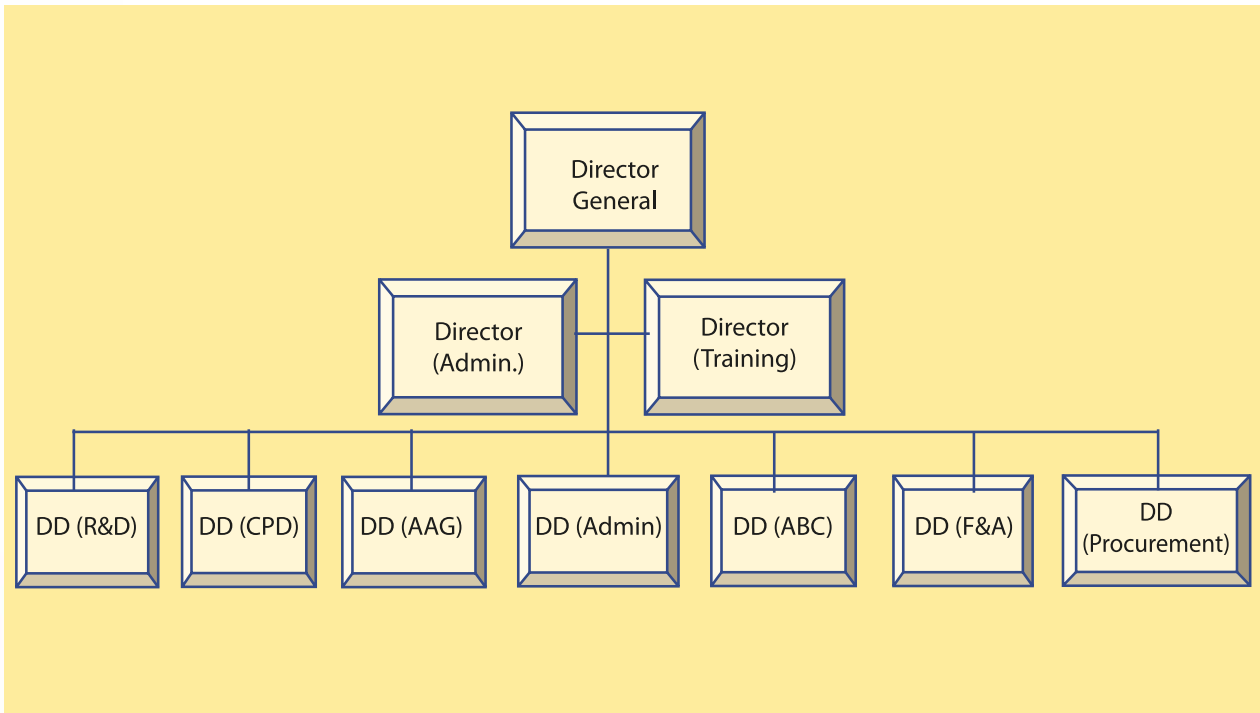


Figure 1: Skeleton organogram

1.3. Operational Activities

Training Related Functions:

- Organizing year-long Departmental Training for the AAGs recruited through Bangladesh Civil Service examination
- Conducting four-month Foundation Training of SAS Apprentice
- Imparting month-long Basic Training to newly recruited Auditors
- Organizing Continuous Professional Development (CPD) Training for personnel of different positions across the department
- Delivering SAS/SRAS part-I & II training
- Arranging request courses for officials across the government
- Maintaining training calendar
- Arranging local study tour and attachment programs

Other Functions:

- Organizing Workshops/Seminars on training methodologies and various emerging issues
- Maintaining Training Management Software (TMS)
- Publication of FIMA Journal titled “Public Financial Management Review”
- Publication of Annual Activity Report
- Networking with other training institutes
- Arranging programs on various national and international occasions
- Other regular administrative functions like transfer, posting, pension approval etc.



FIMA Faculty in a meeting

1.4. Staff Statistics

Against the sanctioned post of 74, currently 32 posts are filled in while the rest 42 posts are vacant. Of the sanctioned posts 13.5 percent are managerial and 86.5 percent are non-managerial. On the other hand, of the existing human resources 47 percent is female and 53 percent is male. The total human resources profile is shown in the figures here :

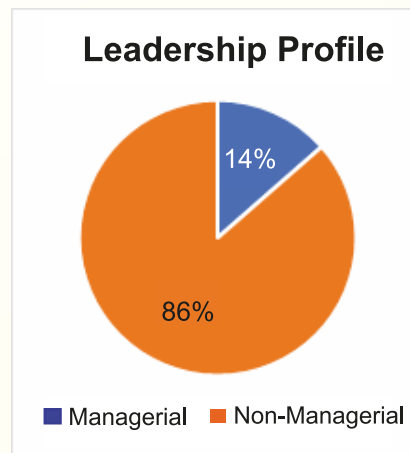
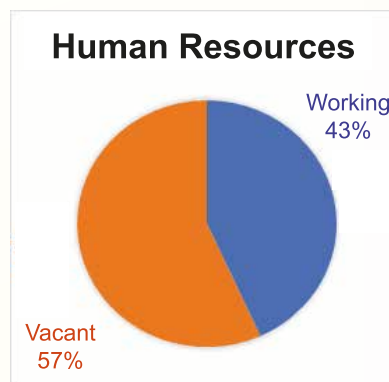
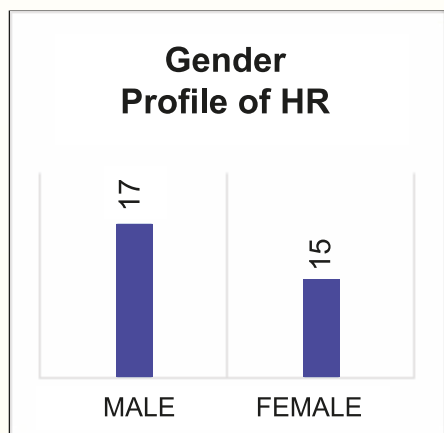


Figure 2: Staff Statistics

1.5. Financial resources used for delivering training and other activities

FIMA with its limited resources – both human and financial – always strives to excel in delivering quality training and performing other activities. A total of 3227 persons were imparted training in 88 batches in 2022. In addition, FIMA organized a total of 8 workshops in 2022. Out of 3227 participants, 2725 belonged to the audit and accounts department while 480 officials and staff were trained as requested by other entities such as ITC ILO, Finance Division, Technical and Madrasha Education Division and Ministry of Disaster Management and Relief.

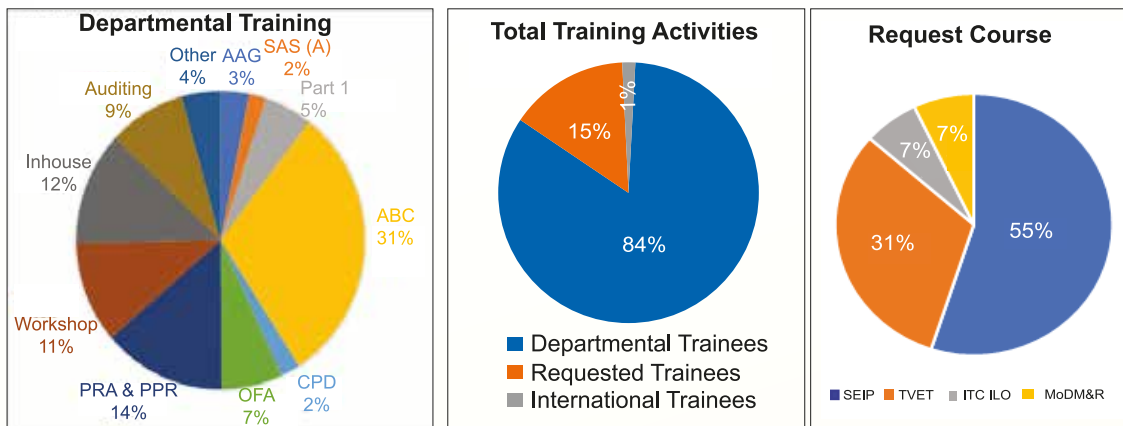


Figure 3: Training and other activities at a glance

In 2022, FIMA spent a total of Tk 12,73,62,830.00 which is 37% higher than what it spent in the previous year. Out of this amount, Tk 3,08,44,698 was spent for direct training like training allowance for participants, honorarium for resource persons and training materials. The rest of the amount covered administrative costs like pay and allowances, fuel, petrol and lubricant, transfer and travelling expenses, repair and maintenance etc. In 2022, the number of audit and accounts officials trained was 2725, 142% higher than that of the previous year. It is to be noted the total number of persons - 3227 - trained during the year was 93% higher than those of 2021.

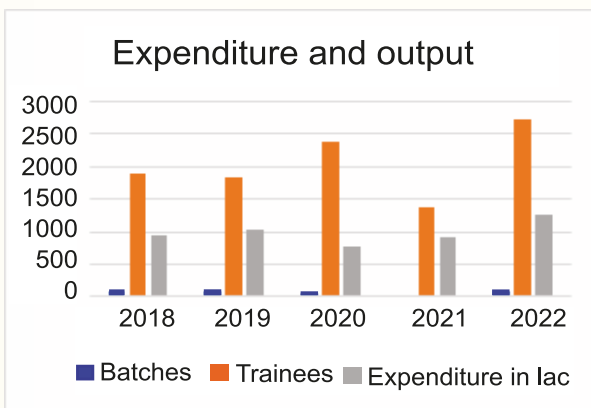


Figure 4: Expenditure and output

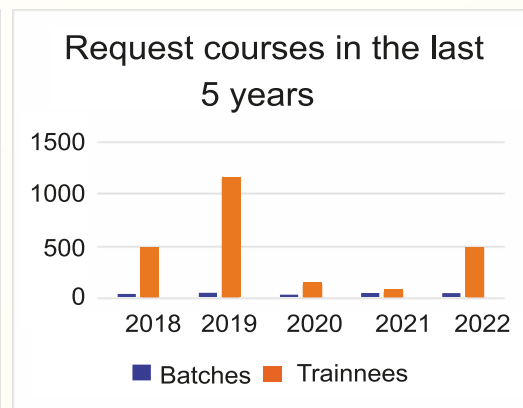


Figure 5: Request courses

From 2018 to 2022, FIMA's expenditure and output trend is upward except for COVID years 2020 and 2021. Over the past five years, 2,159 OCAG personnel and 2,633 national and overseas participants were trained by FIMA at a cost of Tk 9,90,07,136.00 on an average. The expenditure and output trend of last five years are given below:

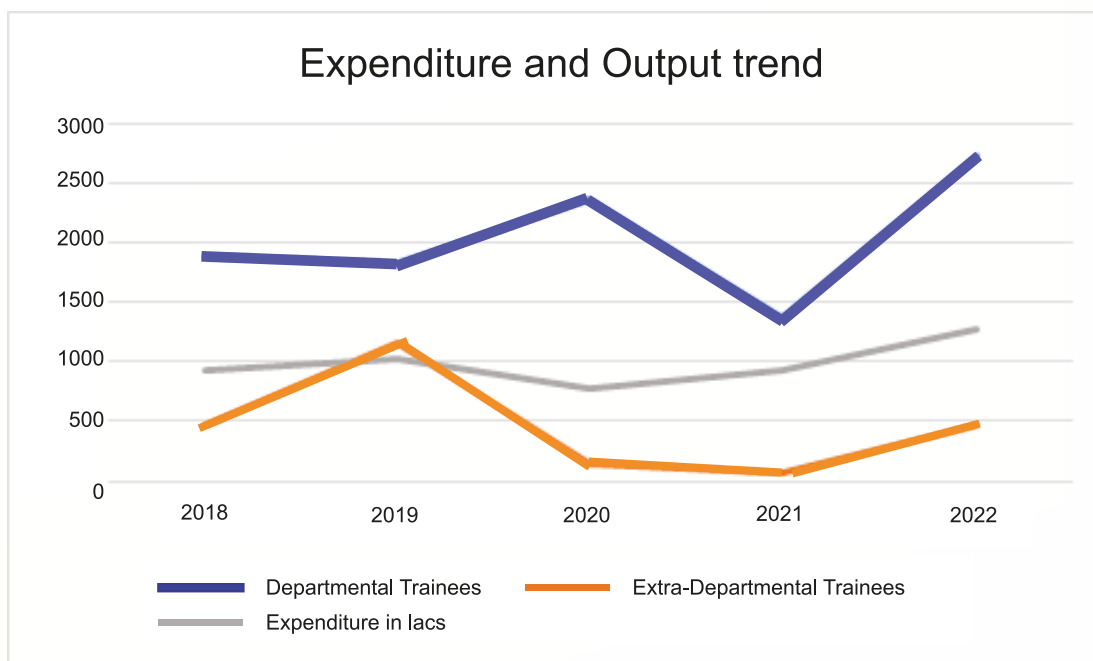


Figure 6: Expenditure and output trend

02 TRAINING ACTIVITIES

2.1. CPA Training for International Participants

FIMA in collaboration with the UNDP’s GCCF (Governance of Climate Change Finance) Project organized an international training program on Climate Performance Audit (CPA) using virtual platform. This three-day program took place during June 20-22 which drew 22 participants from 06 countries. Reasons for choosing FIMA as the partner of this important event are, among others, the fact that Bangladesh adopted a Climate Fiscal Framework in 2014 which was highly acclaimed around the world as a pioneering attempt and, also, SAI Bangladesh as part of the process of establishing enhanced transparency in climate public investment carried out two pilot audits with the support from UNDP in 2017.

To strengthen transparency and accountability of utilization of climate change finance in CFN (Climate Finance Network) countries as well as to share the experience gathered by the SAI Bangladesh auditors, UNDP’s GCCF project collaborated with FIMA to organize this virtual south-south training on CPA for CFN SAI Auditors. The information about participation is as follows:

SL	Country	SAI participants	Ministry participants	Total
01	Cambodia	03	--	03
02	Mongolia	03	--	03
03	Maldives	03	--	03
04	Philippines	03	--	03
05	Sri Lanka	01	05 (MOF)	06
06	Vietnam	02	02 (MOPI)	04
	Total	15	07	22

Table 1 : Statistics about participants in CPA training Centre

The specific objectives of this training were:

- to highlight the role of audit institutions in promoting climate action, including legal and regulatory requirements and
- to provide an overview of climate performance audit and practical steps required to plan and undertake it.

Scope of the training

The virtual south-south training program covered not only the CPA but also other areas relevant to the main topic. The topics covered in the virtual training, therefore, included:

- Overview of climate change and global and national responses to address climate change, and the role of audit institutions in promoting climate action.
- Climate Performance Audit topics and priorities, and designing the audit (setting the objectives, criteria and scope).
- Evidence gathering and designing the audit matrix.

A dedicated project management team including DG, FIMA was formed to conduct the training. 5 IDI certified learning specialists from the resource pool of SAI Bangladesh, CPA team leader, Subject Matter Experts (SMEs) on climate literature and climate fiscal framework, 2 quality assurer, one senior system analyst and one training and coordination specialist played their respective roles to make the program a success.

Key discussion points

The training commenced with a brief inaugural session where Deputy Resident Representative, UNDP Bangladesh; Project Manager, CFN, UNDP, BRH and Director General (DG), FIMA addressed the audience and the session was followed by DG’s brief presentation on the overview of the training.



Director General and Directors of FIMA along with other international participants in the CPA training session

Day-1 covered four sessions. At the opening session, the discussion focused on the difference between weather and climate, the causes of change in climate, the impact of Green House Gas (GHG) emission in increasing global warming and so on. This session also focused on the UN Framework Convention on Climate Change (UNFCCC), how the geographic location of Bangladesh made it a climate vulnerable country and has become a victim of climate change induced disasters like cyclone, frequent floods, droughts, heavy rainfalls and the like.

In the 2nd session, the discussion mainly laid emphasis on global response to climate change under UNFCCC and different Protocols, Declarations, Conventions to combat such change. The 3rd session covered the role of MoF in integrating national climate change policies, plans and strategies into the PFM process. The concluding session highlighted the role that SAIs can play in ensuring the Value for Money (VFM) in investment on climate action and the necessary mandate required for SAI to conduct CPA



Management officials and participants in closing ceremony

Day-2 had two sessions and opened with the discussion on CPA cycle and how to select CPA topic. Risk in selecting CPA was also discussed. Day-2 was concluded with the discussion on designing the Audit: Objective, Scope and Criteria.

On the final day, there were two sessions and the discussion in the first sessions mainly covered evidence gathering techniques, its methods, sources and challenges while in the second session the trainers focused on Audit Design Matrix- the most important tool for planning any audit.

The training only covered the planning phases of CPA leaving the other phases unattended. From the participants' points of view, the duration of training was too short and did not cover all the phases of CPA. That's why they recommended in their evaluation form that face-to-face training for the remaining phase of the CPA cycle (execution, reporting and follow-up phases) may be organized.

Organizing this international training program on CPA took FIMA to a new height and provided an opportunity to explore avenues and organizations in international arena for enhancing its image as a training institution further.

2.2. Departmental Training for AAGs

FIMA, during the year under report provided one-year departmental training to 43 Assistant Accountants General (AAGs) of 38th batch according to the new course curriculum approved by the OCAg. The training started on 01 February 2020 and concluded on 31 July 2022. A valediction ceremony was organised which was graced by Hon'ble CAG and other dignitaries of the government.



Honorable Comptroller and Auditor General Mohammad Muslim Chowdhury delivers his speech to the AAGs of 38th batch at their Valediction Ceremony



Valediction Ceremony of 38th batch AAGs

The curriculum covered 8 subjects which mainly encompassed areas like constitutional framework in relation to PFM, important acts of Parliament, public sector auditing, government accounting, financial accounting and information technology. In addition to their classroom training, they were provided practical training through attachment programs with 3 Accounting Circles and 17 Audit Directorates.

During the year, FIMA also took up the task of delivering similar training to the newly recruited 44 AAGs belonging to 40th batch joined on 05 December 2022. The training is being provided on the basis of revised course curriculum designed and approved by the OCAg which covers 12 subjects. The areas where the course curriculum lays emphasis include the constitutional framework, laws, public financial management (PFM), statistics for auditors, financial accounting, cost and management accounting, fundamentals of economics, public sector accounting and auditing etc. The year-long departmental training was formally inaugurated on 26 December by the Hon'ble Comptroller and Auditor General of Bangladesh, Mr. Mohammad Muslim Chowdhury. The training is expected to be completed by May 2024.



AAGs of 40th batch with Honourable Comptroller and Auditor General and other dignitaries of the Audit and Accounts Department at inauguration program of the departmental training

2.3. Training on Procurement

Bangladesh spends annually about one-third of its national budget on public procurement. It is, therefore, one of the most significant areas of focus in public audit exercise.

To equip public auditors with necessary tools and techniques, FIMA organized a number of training courses of different duration over the last few years. As part of this agenda, FIMA conducted 13 procurement trainings having the duration of 5 days each which drew three hundred seventy-six officials.

The main focus of the training was on different important aspects of public procurement namely preparation of tender documents (works, goods and services), tender submission, evaluation, award of contract, contract management including handling of complaints and appeals and use of e-GP. The course content was mainly based on the PPA-2006 and PPR-2008.



Group Photo of PPA-2006 & PPR-2008 training

2.4. Continuous Professional Development Course

The importance of continuous professional development of the human resources of any organization cannot be overemphasized in an evolving context where change is the constant phenomenon. This is more so for the officials of Bangladesh Audit and Accounts Department who are exposed to rapid changes because of the opening of new frontiers of knowledge mainly arising from the concepts and ideas being generated constantly in the domain of public financial management.

With the manpower of around 15058 employees, Bangladesh Audit and Accounts Department is one of the biggest departments within the government. It provides various streams of services including audit services to the stakeholders. The consequence of lack of knowledge and skills on the part of the officials of the department due to the absence of any comprehensive CPD training program can be detrimental to good governance in PFM.

Realizing this importance, The OAG has developed CPD training course curriculum for the officials of different layers and CPD training on the basis of the curriculum has become one of the flagship training courses of FIMA. Accordingly, FIMA, in 2022 has delivered 8-day CPD training for A&AOs, Batch-1 and Batch-2.

Information about these two training programs is as follows:

No of Batch	No of Participant	Duration
Batch-1	30	Nov 20 to Nov 30
Batch-2	28	Dec 22 to Dec 30

Table 2 : Statistics about participants in CPD for AAOs

The topics covered in this course included overview of PFM, payment and accounting, government accounts, public auditing, office management, public procurement, automation in the auditing and accounting system, office management, applicable rules and regulations.



Group Photo of CPD Training Course for AAOs (Batch-1)

2.5. Foundation Training for SAS Apprentice

The SAS Superintendents constitute a vital segment of the total of workforce in the Audit and Accounts Department. They are generally recruited by promotion from the position of Auditors/Junior Auditors once they pass the SAS-Part 1 and Part 2 examination.

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 Part 1 and Part 2 examination to become regular SAS Superintendents.

In 2022, 52 SAS Apprentice were recruited and placed at different audit directorates. To groom this group of personnel, a 4-month foundation training was imparted from June 01 to September 30, 2022, at FIMA.

The training was conducted on the basis of the curriculum developed by OCAg named “SAS Apprentice Foundation Training Course Curriculum”. The curriculum included such topics as the Constitution of Bangladesh, Rules of Procedure, Rules of Business, Government Accounts, Public Sector Auditing, CAG’s Governance Framework (Legal and Operational), Financial Accounting, Service Acts, Basic IT Skills etc.

Two broad purposes of the Foundation Training were: (i) providing the participants with the basic understanding about the country’s overall PFM system together with the knowledge resources of the department (ii) instilling in them confidence of facing the SAS Part-1 and Part-2 examination on termination of their apprenticeship period.



SAS Apprentices with Deputy CAG (Senior) and other dignitaries at the closing program of the Foundation Training

2.6. Auditor’s Basic Course: A Course for the Beginners

The auditors of Bangladesh Audit and Accounts Department (11th grade post) play a vital role in rendering services to the wide range of stakeholders. The auditors work at the forefront and meet the differing expectations of their clients. The overall quality of service delivery of the department largely hinges on their capacity and professionalism. Bearing in mind this crucial need, the OCAg has developed a course curriculum as part of the overall CPD Program to make the auditors competent to deliver quality services.

In light of this course curriculum, FIMA has introduced a course of 20 working days for the newly recruited auditors. Previously every newly appointed auditors used to receive 5-day orientation training. Moreover, while designing contents of the course, special and distinct environment and requirement of three streams of function in the Audit and Accounts Department i.e., accounts in civil (CGA), accounts in defence (CGDF) and public audit were given due consideration.

FIMA has delivered 17 such courses in 2022 and this will continue in future.

Auditor’s Basic Course (ABC) in 2022 at a glance:

Stream	No of Batch	No
OCAG Auditors	07	325
CGDF Auditors	07	374
CGA Auditors	03	156
Total	17	855

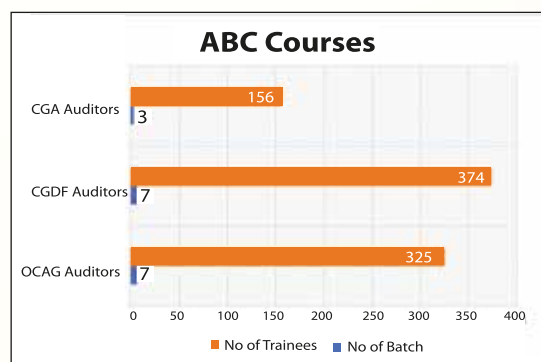


Table 3 and Figure 7 : Statistics of participants in Auditors Basic Course (ABC)



DG, FIMA giving crest to the trainees of ABC course

2.7. Request Courses

Apart from its regular training activities for the officials of the Audit and Accounts Department, FIMA regularly conducts courses on request from other entities/departments. The courses delivered in 2022 were as follows.

As per an agreement between FIMA and the SEIP (Skills for Employment Investment Program), FIMA arranged training for 12 batches of their financial management officials and the total number of personnel received this training is 289.

FIMA also conducted training for the officials from Technical Education Board, Polytechnic Institute, Technical School and College etc under the “Directorate of Technical Education and Skills 21 – Empowering Citizens for Inclusive and Sustainable Growth Project” of the Madrasa and Technical Education Division of the Ministry of Education. Following an MOU between FIMA and Technical Teachers Training College, FIMA conducted this training for 151 participants in 6 batches of 5 working days each.

Request courses in 2022 also included training for officials of Ministry of Disaster and Relief Management on financial management as well as for officials of different levels from the Audit and Accounts Department on procurement following a framework agreement with International Training Center (ITC) of ILO.

Courses on Request at FIMA in 2022 at a glance:

Client Stream	No of Batch	No of Participants
SEIP	11	289
TVET	06	151
MoDM&R	01	25
ITC ILO	01	31
Total	19	480

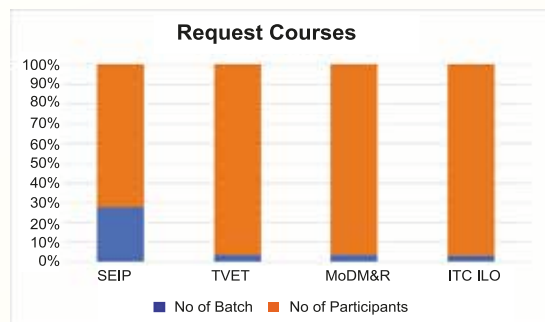


Table 4 and Figure 8 : Statistics of participants in Request courses

Requesting clients expressed their satisfaction over the professionalism and overall management skill of FIMA personnel in conducting these trainings. They also expressed their intention to work with FIMA in future.



Closing ceremony of the foundation training for TVET officials presided over by Senior Secretary of T&ME Division, Mr. Md. Kamal Hossain

2.8. Training on Financial Audit, Compliance Audit Performance Audit and for Audit Team Leader

FIMA, in collaboration with EU-Funded Technical Assistance, organized a six-day training program from March 27 to April 03, 2022, on Financial Audit where a group of 41 officials took part. Participants were of different levels such as audit manager, mid-level managers and working level officials.



Group photo of “On Job Training on Financial Audit”

The objective was to make two audit teams equipped with proper knowledge and technique who were supposed to conduct two pilot financial audits under close supervision of national and international consultants working in the EU-Funded Technical Assistance Project.

Upon completion of the training, the OCAg took initiative to conduct two such financial audits on two separate Financial Statements of two organizations.

Besides Financial Audit, FIMA also arranged a training program on Compliance Audit with the assistance from the EU Funded Technical Assistance Project. FIMA also conducted a training on Performance Audit on its own arrangement. Recent developments along with practical demonstrations on different stages of 3 types of audits were discussed during these trainings.

In addition, a training program for 44 audit team leaders was organized for conducting various types of audits mentioned above.

Statistics on training of different streams of audit is depicted below:

Stream	Duration	No of Trainee
Financial Audit	27/03/2022 - 03/04/2022	41
Compliance Audit	10/04/2022 - 18/04/2022	54
Performance Audit	16/05/2022 - 22/05/2022	70
Training for TL	12/09/2022 - 14/09/2022	44
Total		209

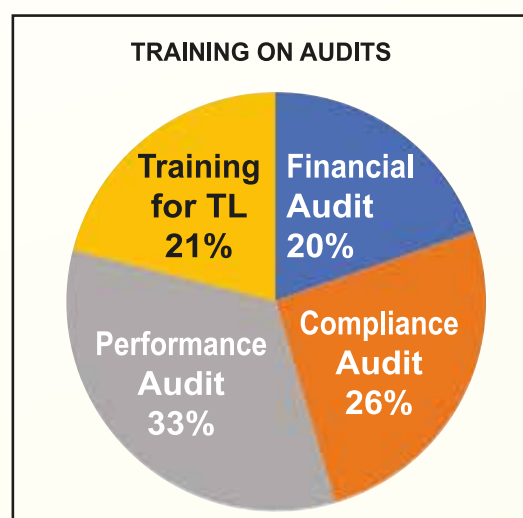


Table 5 and Figure 9 : Statistics of participants in Financial audit, compliance audit and performance audit for audit team leader.

2.9. Off-campus Training

In the interest of time, place and proximity of participants, FIMA has started arranging training off-the-campus in the Audit and Accounts Department.

Two training programs were held in 2022 in the Office of CGA and CGDF.

A day long training on “PPA-2006, PPR-2008 and Foreign TA/DA” for officials of the Controller General of Accounts (CGA) was held at the conference room of the office of CGA on October 17, 2022. The Comptroller and Auditor General of Bangladesh Mr. Mohammad Muslim Chowdhury inaugurated the training. 50 (fifty) Audit and Accounts Officers participated in the training program.

FIMA also conducted day long training on “DP-35 and Foreign TA/DA” for officials and staff of the offices under the Controller General Defence Finance (CGDF) command at the conference room of the office of the CGDF. Five such training programs were delivered between November 7, 2022, and November 16, 2022, where 150 officials of different positions from ACGDF/AFC to Auditor participated.

Information about off-campus training is as under:

Stream	Number of batches	Number of participants
CGA officials	01	50
CGDF officials	05	150
Total	06	200

Table 6: Statistics of participants of off-campus training

2.10. In-house training

To enhance the capacity of FIMA faculty and keep them abreast with latest training methodology, FIMA regularly conduct in-house training for FIMA faculties. In 2022, FIMA organized 14 such in-house trainings the detail of which are presented below.

Sl.	Date	Subject	No of Participants
1	05-01-2022	Library Automation Software	15
2	06-03-2022	Training on Sound System Management	08
3	07-03-2022	Training on Sound System Management	15
4	25-04-2022	Training on Library Management	27
5	29-05-2022	Training Management Software	27
6	30-05-2022	How to conduct effective session	27
7	31-05-2022	PPR Overview	27
8	01-06-2022	Constitution Of Bangladesh and Public Money and Budget Management Act-2009	27
9	02-06-2022	CAG's Government Framework & GASB	27
10	05-06-2022	GASB and Quality Control/Code of Ethics	27
11	06-06-2022	Project Accounting	27
12	07-06-2022	Pension, Pay & Allowance	27
13	08-06-2022	Leave Rules, File Management and Writing Draft	27
14	09-06-2022	TA/DA and Joining Time and Library Management	27
Total			335

Table 7: Statistics of In-house training

2.11. Workshop

In line with the targeted output ‘Training and Awareness building Consultation with stakeholders on Various PFM Issues’ mentioned in the Operational Plan of OCAG for 2021-2022 and 2022-2023, FIMA was assigned to conduct 03 workshops in 2022. Exceeding this target, FIMA conducted 8 workshops in 2022 where a total number of 301 senior and mid-level audit managers of various capacities, FIMA faculties and AAG probationers participated. List of these workshops are presented below:

SI	Date and Venue	Workshop Theme	Participants
1	22/03/22 FIMA	Review of CPD Course Materials	36
2	26/06/22 FIMA	Finalisation of course materials and presentation slides for the “Training of Trainers (TOT) relating to Procurement Audit”	34
3	17/07/22 FIMA	Preparation of Procurement Audit Training Materials	31
4	11/08/22 FIMA	Nine Step Model of IDI for Conducting Session	50
5	14/08/22 FIMA	Debriefing on and finalization of CPD materials for Audit and Accounts Officers.	22
6	15/09/22 OCAG	Draft OCAG Training Policy	64
7	16 October 2022, OCAG	How to conduct session on PPA-2006, PPR-2008 and Foreign TA/DA.	27
8	30 November 2022, FIMA	Validation Workshop on the syllabus of the departmental training for AAGs.	37
		Total	301

Table 8: Statistics of Workshop

The objectives of these workshops were to enhance capacity of the resource persons by sharing the training methodologies developed by IDI, among others, that resulted in enhancing the quality of training delivered at FIMA.



Workshop on “Preparation of Training Materials”



Workshop on “Finalizing Training Materials”

03

OTHER ACTIVITIES IN BRIEF

3.1. Resuming the publication of FIMA Journal

FIMA is delighted to be able, after lapses of 15 years, to resume the publication of FIMA Journal, previously known as Public Money and Management, with a different title Public Financial Management Review. The current issue features a number articles on various aspects of public financial management system of the country – an overview of public financial management in Bangladesh, role of Sukuk or Islamic FIS in capital mobilization in Bangladesh, IPSAS Cash and our current accounting practice, an assessment of public expenditure management in Bangladesh, the web of accountability institutions in Bangladesh and understanding the public sector and its jurisdiction and the like. Hon’ble Comptroller and Auditor General, Secretary of the Government, Controller General of Accounts along with the mid-level and newly recruited young officers of Audit and Accounts Department have contributed to the current issue with their informative and research-oriented articles. A notice requesting the articles for the second issue of the said journal has already been served and it is expected that the second issue would be published by June 2023.



3.2. Upgradation of FIMA Website

FIMA took an initiative to enrich further its existing website. The archive tab has been added with previous FIMA Journals, FIMA Manuals and important project documents which are expected to work as the knowledge depository for the freshers. Useful links of national and international peers have been created. Annual training plan and calendar as well as recently published FIMA Journal have been uploaded on publication tab.



Relevant acts, rules, regulations, guidelines, manuals, and syllabuses have been put together under resources tab. Further upgradation is in progress.



3.3. Training Management Software Installed

A software called TMS (Training Management Software) was installed to do different training management activities of FIMA in a more effective and timely manner. This software was installed and operationalized on April 20, 2022. Key features of the TMS include,



- doing registration of the training participants and resource persons online,
- sharing training materials online by resource persons,
- changing/modifying information related to training and/or training participants as and when required,
- generating training related report suitable for policy making or decision making by the authority,
- online interaction facilities between trainees and resource persons,
- generating certificates for participants etc.



3.6. FIMA's Lab Established at Audit Complex

FIMA's second lab has been established on 11th floor of the 15-storeyed Audit Complex at Segunbagicha. The OCAG has handed it over to FIMA. Two well-furnished computer labs cum classrooms are housed at the Audit Complex. Besides, office room and other relevant facilities are also provided in the campus.

The purpose of this lab is to create opportunities for the officials of the Audit and Accounts department so that they can attend training courses remaining in the vicinity of their respective workplaces. Immediately after establishing the lab, in 2022, FIMA arranged a training program on AMMS 2 (Audit Monitoring and Management Software) for Directors General and Directors of different audit directorates.



Off-Campus Computer Lab

3.7. Vertical Extension of Dormitories

Two dormitories of FIMA have been extended vertically. Vertical extension from 3rd to 5th floor of Dormitory-1 and from 4th to 5th floor of Dormitory-2 has been completed. As a result, accommodation capacity and other amenities has increased for resident participants of different training programs at FIMA.

The following table shows a comparison between the accommodation capacity before and after the extension.

	Accommodation Capacity		
	Before extension	After extension	Total
Dormitory ⁻¹	40	52	92
Dormitory ⁻²	84	48	132
Grand Total Capacity			224

Table 9 : Accommodation capacity of two dormitories

3.8. Observance of National Days

A. International Mother Language Day

The International Mother Language Day was observed with due solemnity at the FIMA Campus. DG FIMA, Ms. Fahmida Islam, Director (Administration) Mr. Zahirul Islam and other FIMA officials spoke on the occasion and reminisced the contribution of language martyrs.

The most prominent part of the day was placing floral wreath at the altar of the Shahid Minar at the FIMA premise erected in memory of language martyrs.



Observing International Mother Language Day

B. National Victory Day Observed

FIMA observed the National Victory Day on December 16, 2022. In observance of the day, a discussion meeting and cultural program was organized at the auditorium of FIMA. The Director General of FIMA Mr. Abul Kalam Azad was present as chief guest at the event. Director (Administration) Md. Firoz Khan, Director (Training) Hia Paul, FIMA faculty members and Assistant Accountants General of 40th Batch BCS (Audit and Accounts) Cadre (whose departmental training was going on at FIMA) were present at the event.

In the discussion meeting held at the FIMA premises, speakers recalled with gratitude the contribution of the heroes who sacrificed their lives to liberate the country. In the second part of the event, a cultural program was arranged. Patriotic songs, poetry recitation was rendered in the program.



Observing National Victory Day

C. National Mourning Day Observed

FIMA observed the National Mourning Day on August 15, 2022. In remembrance of this tragic day, FIMA organized a discussion meeting and doa mahfil. The Director General of FIMA Mr. Abul Kalam Azad was present as chief guest at the meeting.

Director (Training) Mst. Mahabuba Begum, Director (Administration) Md. Firoz Khan and other FIMA faculty members were present at the discussion meeting and doa. A special munajat was offered seeking salvation for the departed souls of Bangabandhu and his family members.



Observing National Mourning Day

04 FUTURE PLAN

FIMA strives to create a learning environment through which the trainees can achieve highest ethical and professional standards. To achieve a complete and comprehensive learning environment along with the efficient management of training courses, FIMA is going to undertake several initiatives. These include among others, adding several modules to the Training Management Software and turning it into a full-fledged learning management system. This will enable us to provide a blended learning approach, which will increase the capacity of imparting training beyond physical classroom. Besides, emphasis will be laid on improvement of the in-house training strength of FIMA.

Networking with peer organizations both in country and abroad is a part of the future strategies of FIMA, which would provide opportunities to enrich its current training programs and work towards the achievement of common interests. Moreover, affiliation with a reputed institution to get the recognition of the departmental training course for AAGs as a professional degree is also under consideration.

For further infrastructural development, FIMA is planning to extend its physical boundary so as to create outdoor games facilities for residential and non-residential participants. Residential facilities will be improved so that international trainings can be organized in FIMA.

ANNEX

Courses Conducted at FIMA from January to December 2022

Sl No.	Name of the Course	Duration	Participants
International Training:			
1.	Climate Performance Audit	20-06-2022 to 22-06-2022	22
BCS Officers' Departmental Training:			
1.	BCS Officers Departmental Training (Batch-38)	15-02-2021 to 30-06-2022	43
2.	BCS Officers Departmental Training (Batch-40)	05-12-2022 Ongoing	44
Total=02			87
SAS/SRAS Part: I & II			
1.	SAS/SRAS Part: I (Batch-1)	04-09-2022 to 27-09-2022	47
2.	SAS/SRAS Part: I (Batch-2)	02-10-2022 to 27-10-2022	50
3.	SAS/SRAS Part: I (Batch-3)	30-10-2022 to 22-11-2022	50
Total=03			147
ABC Course:			
1.	Auditor's Basic Training Course (Batch-1)	29-05-2022 to 23-06-2022	50
2.	Auditor's Basic Training Course (Batch-2)	05-06-2022 to 30-06-2022	50
3.	Auditor's Basic Training Course (Batch-3)	26-06-2022 to 25-07-2022	27
4.	Auditor's Basic Training Course (Batch-4)	03-07-2022 to 01-08-2022	30
5.	Auditor's Basic Training Course (Batch-5)	02-08-2022 to 01-09-2022	47
6.	Auditor's Basic Training Course (Batch-6)	07-08-2022 to 06-09-2022	45
7.	Auditor's Basic Training Course (Batch-7)	04-09-2022 to 29-09-2022	48
Total=07			297
1.	CGDF Auditor's Basic Training Course (Batch-1)	01-09-2022 to 28-09-2022	54
2.	CGDF Auditor's Basic Training Course (Batch-2)	02-10-2022 to 31-10-2022	54
3.	CGDF Auditor's Basic Training Course (Batch-3)	04-10-2022 to 02-11-2022	54
4.	CGDF Auditor's Basic Training Course (Batch-4)	01-11-2022 to 28-11-2022	54
5.	CGDF Auditor's Basic Training Course (Batch-5)	03-11-2022 to 30-11-2022	53
6.	CGDF Auditor's Basic Training Course (Batch-6)	29-11-2022 to 27-12-2022	51
7.	CGDF Auditor's Basic Training Course (Batch-7)	01-12-2022 to 29-12-2022	54
Total=07			374
1.	OCGA Auditor's Basic Training Course (Batch-1)	02-10-2022 to 31-10-2022	55
2.	OCGA Auditor's Basic Training Course (Batch-2)	01-11-2022 to 28-11-2022	53
3.	OCGA Auditor's Basic Training Course (Batch-3)	01-12-2022 to 29-12-2022	50
Total=03			158
1.	SAS Apprentice Foundation Training	01-06-2022 to 30-09-2022	52

SI No.	Name of the Course	Duration	Participants
OFA Course:			
1.	Operating Framework of Audit	25-01-2022 to 02-02-2022	28
2.	Operating Framework of Audit	13-02-2022 to 17-02-2022	23
3.	Operating Framework of Audit	27-02-2022 to 03-03-2022	28
4.	Operating Framework of Audit	14-03-2022 to 24-03-2022	27
5.	Operating Framework of Audit	27-03-2022 to 05-04-2022	31
6.	Operating Framework of Audit	10-04-2022 to 20-04-2022	30
7.	Operating Framework of Audit	16-05-2022 to 19-05-2022	21
Total=07			188
1.	OACG Training on Financial Audit	27-03-2022 to 03-04-2022	55
2.	OACG Training on Financial Audit	04-04-2022 to 06-04-2022	14
Total=02			69
1.	OACG Training On Compliance Audit	10-04-2022 to 18-04-2022	52
2.	OACG Training on Performance Audit	16-05-2022 to 22-05-2022	70
Training courses on PPR			
1.	Training On PPA-2006 & PPR-2008(Batch-1)	16-01-2022 to 20-01-2022	30
2.	Training On PPA-2006 & PPR-2008(Batch-2)	25-01-2022 to 31-01-2022	22
3.	Training On PPA-2006 & PPR-2008(Batch-3)	13-02-2022 to 17-02-2022	33
4.	Training On PPA-2006 & PPR-2008(Batch-4)	22-02-2022 to 28-02-2022	30
5.	Training On PPA-2006 & PPR-2008(Batch-5)	01-03-2022 to 03-03-2022 06-03-2022 to 07-03-2022	29
6.	Training On PPA-2006 & PPR-2008(Batch-6)	09-03-2022 to 10-03-2022 13-03-2022 to 15-03-2022	30
7.	Training On PPA-2006 & PPR-2008(Batch-7)	22-03-2022 to 24-03-2022	29
8.	Training On PPA-2006 & PPR-2008(Batch-8)	27-03-2022 to 31-03-2022	32
9.	Training On PPA-2006 & PPR-2008(Batch-9)	03-04-2022 to 07-04-2022	29
10.	Training On PPA-2006 & PPR-2008(Batch-10)	10-04-2022 to 13-04-2022	28
11.	Training On PPA-2006 & PPR-2008(Batch-11)	17-04-2022 to 21-04-2022	29
12.	Training On PPA-2006 & PPR-2008(Batch-12)	24-04-2022 to 28-04-2022	27
13.	Training On PPA-2006 & PPR-2008(Batch-13)	16-05-2022 to 19-05-2022	28
Total = 13			376

SI No.	Name of the Course	Duration	Participants
Special Courses			
1.	Training in Budgeting and Accounting System (TIBAS-37)	16-01-2022 to 27-01-2022	14
2.	Continuous Professional Development (CPD) for AAOs (Batch-1)	20-11-2022 to 30-11-2022	30
3.	Continuous Professional Development (CPD) for AAOs (Batch-2)	18-12-2022 to 28-12-2022	28
4.	Team Leaders Training Course	12-09-2022 to 14-09-2022	44
5.	Training on AMMS-2	10-10-2022 to 13-10-2022	34
6.	Senior Scale Refreshers' Course	02-10-2022 to 06-10-2022	13
7.	Review of CPD Course Materials	22-03-2022	36
8.	Finalizing course materials and presentation slides for the Training of Trainers (ToT) relating to Procurement Audit	20-06-2022	33
9.	Workshop on "Preparation of Session Materials"	11/8/2022	50
10.	Workshop on "Debriefing on and Finalization of CPD Materials for AAOs"	14-08-2022	22
11.	Workshop on "Draft OCAg Training Policy-2022"	15-09-2022	64
12.	Workshop on 'PPA-2006, PPR-2008 and Foreign TA/DA'	16-10-2022	27
13.	Validation workshop regarding preparation of syllabus on departmental training for AAGs	30-11-2022	37
14.	Preparation of Procurement Audit Training Material	17-07-2022	31
15.	Training on iBAS++	24-04-2022 to 26-04-2022	29
16.	Training on iBAS++	10-05-2022 to 12-05-2022	29
Total=16			521
In House Training			
1.	Library Automation Software	5/1/2022	15
2.	অডিটোরিয়ামের সাউন্ড সিস্টেমের উপর প্রশিক্ষণ	6/3/2022	8
3.	অডিটোরিয়ামের সাউন্ড সিস্টেমের উপর প্রশিক্ষণ	7/3/2022	15
4.	Training on Library Management	25-04-2022	27
5.	Training Management Software	29-05-2022	27
6.	How to conduct effective session	30-05-2022	27
7.	PPR Overview	31-05-2022	27
8.	Constitution of Bangladesh & Public money and budget management act-2009	1/6/2022	27
9.	CAG's Government Framework & GASB	2/6/2022	27
10.	GASB (FA & CA) and Quality Control/Code of Ethics	5/6/2022	27
11.	Project Accounting	6/6/2022	27
12.	Pension, Pay & Allowance	7/6/2022	27
13.	Leave Rules, File Management and Writing Draft	8/6/2022	27
14.	TA/DA & Joining Time and Library Management	9/6/2022	27
Total=14			335
Sub-total			2725

SI No.	Name of the Course	Duration	Participants
Request/Others Course:			
1.	Financial Management for FM Personnel of SEIP Project (Batch-2)	09-01-2022 to 13-01-2022	23
2.	Financial Management for FM Personnel of SEIP Project (Batch-3)	13-02-2022 to 17-02-2022	24
3.	Financial Management for FM Personnel of SEIP Project (Batch-4)	20-03-2022 to 24-03-2022	24
4.	Financial Management for FM Personnel of SEIP Project (Batch-5)	08-05-2022 to 12-05-2022	24
5.	Financial Management for FM Personnel of SEIP Project (Batch-6)	05-06-2022 to 09-06-2022	24
6.	Financial Management for FM Personnel of SEIP Project (Batch-7)	17-07-2022 to 21-07-2022	22
7.	Financial Management for FM Personnel of SEIP Project (Batch-8)	31-07-2022 to 04-08-2022	25
8.	Financial Management for FM Personnel of SEIP Project (Batch-9)	28-08-2022 to 01-09-2022	25
9.	Financial Management for FM Personnel of SEIP Project (Batch-10)	25-09-2022 to 29-09-2022	25
10.	Financial Management for FM Personnel of SEIP Project (Batch-11)	23-10-2022 to 27-10-2022	23
11.	Financial Management for FM Personnel of SEIP Project (Batch-12)	13-11-2022 to 17-11-2022	25
Total=11			264
1.	Capacity building programme for government officials on institutional governance Batch-1	25-09-2022 to 28-09-2022	24
2.	Capacity building programme for government officials on institutional governance Batch-2	26-10-2022 to 20-10-2022	25
3.	Capacity building programme for government officials on institutional governance Batch-3	30-10-2022 to 03-11-2022	25
4.	Capacity building programme for government officials on institutional governance Batch-4	20-11-2022 to 24-11-2022	24
5.	Capacity building programme for government officials on institutional governance Batch-5	27-11-2022 to 01-12-2022	25
6.	Capacity building programme for government officials on institutional governance Batch-6	11-12-2022 to 15-12-2022	28
Total=06			151
1.	Short Procurement Training Course (S3) B-17	10-01-2022 to 12-01-2022	31
2.	Training on Financial Rules and Audit for Ministry of Disaster Management and Relief Personnel	17-05-2022 to 25-05-2022	34
Sub-Total =			480
Grand Total =			3227



Training for Development

Financial Management Academy (FIMA)