



SAS- APPRENTICE

FOUNDATION TRAINING COURSE CURRICULUM



JANUARY 2022

Financial Management Academy (FIMA)

A/7 Lalasarai, Mirpur-14, Dhaka-1206

www.fima.gov.bd



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1. Background and Rationale

In the Audit and Accounts Department, SAS Superintendents 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-Apprentices 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.

Since this group of personnel are fresh university graduates and become Superintendents after two years of apprenticeship, their talent, potentials and energy should be used for the benefit of the Department. At the moment, there is no dedicated training course for the SAS-Apprentices. They work in different offices and get exposure on a particular type of work without having any understanding as to the whole gamut of knowledge resources of the Department in one hand and the knowledge on public financial management (PFM) system of the country on the other.

This calls for an appropriate Foundation Training which should serve two broad purposes: (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 the confidence of facing the SAS Part-1 and Part-2 Examination on termination of their apprenticeship period.

Against the above background, this course curriculum has been developed which should be used while providing training. However, the curriculum may be revised from time to time to adjust it with the evolving context.

2. Objectives of the Training Course

The main objectives of the training course are to-

1. Make the participants familiar with the legal framework governing the country's Public Financial Management system
2. Provide them with the basic understating about the Government and commercial accounting system and the audit process and procedures followed by OCAg
3. Familiarise them with the existing service and financial rules and regulations
4. Enhance the participants' communication skills and basic IT skills

3. Content of the Course

There will be a total of 8 (eight) modules in this course as follows to meet the main objectives of the course curriculum.

The course contents will comprise of a total of 8(eight) modules as follows:

Module-1: Constitution of Bangladesh, Rules of Procedure and Rules of Business

Module-2: General Outlines of the System of Government Accounts

Module-3: Public Sector Auditing and CAG's Governance Framework (Legal & Operational)



Module-4: Fundamentals of Financial Accounting

Module-5: Service Acts, Rules and Regulations.

Module-6: Financial Acts, Rules and Regulations

Module-7: Office Management and Basic IT skills

Module-8: Co-curricular Activities and Management Evaluation:

Details of each module with probable session requirements have been shown in the Appendix.

4. Features of the Course

Training Method

The training will broadly use lecture method in combination with discussion and question-answer. However, a considerable part of the sessions will be devoted to group discussion in order to provide the participants the opportunity to brainstorm on a complex topic and find out its solution. In addition, there will be group exercise to apply participants' learning from the training session(s), to deepen their understanding.

Course Duration

The duration of the course is 4 (four) months in General, sessions will be held on all weekdays except holiday. The participation of all trainees in the training Sessions is mandatory.

Medium of Instruction

The medium of instruction of the course is English. All assignments, both group and individual must be presented in English.

Resource Persons

The resource persons will be drawn from both within and outside the department to conduct training sessions.

Financial Management Academy (FIMA) Facilities:

The facilities in place include furnished dormitory, Computer Lab, library, indoor games, facilities, dining hall, prayer room, tennis ground, TV and Wi-fi, transportation, garden, CCTV and round the clock security.



Course Outline

Module	Module Title	Page
Module One	Constitution of Bangladesh, Rules of Procedure and Rules of Business	06
Module Two	General Outlines of the System of Government Accounts	08
Module Three	Public Sector Auditing and CAG's Governance Framework (Legal and Operational)	10
Module Four	Fundamentals of Financial Accounting	13
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Module Six	Financial Acts, Rules and Regulations	17
Module Seven	Office Management and Basic IT skills	20
Module Eight	Co-curricular Activities and Management Evaluation	22



Foundation Course Curriculum for SAS Apprentices

Course Curriculum in Details

Module 01

Constitution, Rules of Procedure and Rules of Business of Bangladesh (100 Marks)

Session Topic	Topic Details
Constitution of Bangladesh	
Schematic view of Constitution	<ul style="list-style-type: none"> • Historical background of Bangladesh Constitution; • Constituent Assembly; • Proclamation of Independence;
	<ul style="list-style-type: none"> • Provisional Constitution of Bangladesh Order, 1972; • Parts, Chapters, Articles, Schedules and basic structure of the Constitution.
The Republic, Fundamental Principles and Fundamental Rights	<ul style="list-style-type: none"> • Preamble, Part I (Article 1 to 7B), Part II (Article 8 to 25) and Part III (Article 26 to 47A)
Executive, Legislature and Judiciary	<ul style="list-style-type: none"> • Part IV (Article 48 to 64) Chapter I of Part V (Article 65 to 79), Chapter III of Part V (Article 93), Part VI (Article 94 to 117)
Legislative and Financial Procedure	<ul style="list-style-type: none"> • Articles 80-92 of Constitution of Bangladesh
Election Commission, Public Services, Emergency Provisions, Amendments and Miscellaneous	<ul style="list-style-type: none"> • Part VII (Article 118 to 126) Part IX (Article 133 to 141) Part IXA (141A-141C), Part X (Article 142) and Part XI (Article 143 to 153)
Rules of Procedure of the Parliament	
Rules of Procedure of the Parliament	<ul style="list-style-type: none"> • Chapter 16 (Rule 111-129) • Chapter 27 (Rule 233- 239)
Rules of Business	



Session Topic	Topic Details
Rules of Business, 1996	<ul style="list-style-type: none">• Chapter 1 (Allocation of Business with Schedule-I, Transaction of Business)• Chapter 2 (Reference to the President and the Prime Minister)• Chapter 3 (Inter-ministerial Consultation)
Assessment	Written examination which will include quiz type, short and broad questions or Case Study. (Marks 100)



Module 02

General Outlines of the System of Government Accounts (Marks 100)

Part A: Overview of Government Accounting

Session Topic	Topic Details
Introduction to and Principles of Government Accounting	<ul style="list-style-type: none"> • Meaning of government accounting and its purpose • General principles of government accounting • Structure of fiscal administration • Role of government accounting in fiscal administration
Evolution of Government accounting in the subcontinent	<ul style="list-style-type: none"> • Government accounting system in British India • Government accounting system in post-partition era • Government accounting system in Bangladesh • Reforms in Government Accounting System in Bangladesh since the mid-1990s

Part B: General Outlines for Preparation of Government Accounts

Session Topic	Topic Details
Structure and form of Government Accounts, Consolidated fund, Public Account of the Republic	<ul style="list-style-type: none"> • Structure and form of Government Accounts • Definition and purpose of Consolidated Fund and Public Account of the Republic as laid down in the Constitution of Bangladesh • Management of Consolidated Fund and Public Account of the Republic as stipulated in Public Money and Budget Management Act 2009
Accounting Arrangements	<ul style="list-style-type: none"> • Civil Accounts (excluding Departmental Accounts)
	<ul style="list-style-type: none"> • Departmental Accounts (PWD, R &H, PHED, Forest, Postal, Foreign Missions) - Maintenance of cash, stores and accounts of Divisional Offices. - Maintenance of Initial and Subsidiary Accounts



Session Topic	Topic Details
Budget and Accounting Classification System (BACS)	<ul style="list-style-type: none"> • Background and Objectives, • Conceptual Framework, Features and dimensions, • Structure and Segments of New Classification System • Concept of GFS, Budget Classification and Chart of Accounts (CoA)
Integrated Budget and Accounting System (iBAS++)	<ul style="list-style-type: none"> • Scope and Features of iBAS++, • Modules of iBAS++ and their functionalities <ul style="list-style-type: none"> - Budget Preparation Module - Budget Execution Module - Accounting Module - General Ledger
Practical Session on iBAS++	<ul style="list-style-type: none"> • Modules of iBAS++ <ul style="list-style-type: none"> - Budget Preparation Module - Budget Execution Module - Accounting Module - General Ledger
Compilation of Government Accounts	<ul style="list-style-type: none"> • Preparation of Monthly Accounts <ul style="list-style-type: none"> ○ Compilation and preparation of monthly Civil Accounts ○ Compilation of Defense Accounts ○ Compilation of Railway Accounts • Accounts of the Government <ul style="list-style-type: none"> ○ Appropriation Accounts, Finance Accounts
Assessment (Part A + Part B)	Written examination which will include quiz type, short and broad questions or Case Study. (Marks-100)



Module 03

Public Sector Auditing and CAG's Governance Framework (Marks 100)

Part A: Public Sector Auditing

Session Topic	Topic Details
Public Sector Auditing	<ul style="list-style-type: none"> • Purpose of Audit • Pre-Audit and Post-Audit • Internal Audit and External Audit • Compliance Audit, Financial Audit and Performance Audit • Independence of Supreme Audit Institution (SAI) • Relationship with Parliament, Government and Administration • Understanding the CAG's Governance Framework (Legal) • Overview of INTOSAI Framework of Professional Pronouncements (IFPP), The International Standards of Supreme Audit Institutions (ISSAI) and The International Organization of Supreme Audit Institution (INTOSAI)
Appointment, Duties and Functions of Comptroller & Auditor General	<ul style="list-style-type: none"> • Articles 127-132 of the Constitution • Comptroller And Auditor General (Additional Functions) Act, 1974
Power, Duties and Function of Auditors	<ul style="list-style-type: none"> • Audit Code (Chapter 2) -Power -Duties -Functions
Audit Approach	<p>Audit Code (Chapter 3)</p> <ul style="list-style-type: none"> • General Principles of Audit Approach • Audit of probity and propriety • Audit of regularity and legality • Audit of financial systems, internal control and financial statements



Session Topic	Topic Details
Reporting Results of Audit	<p>Audit Code (Chapter 4)</p> <ul style="list-style-type: none"> • Reporting Arrangements • Matters of significance for inclusion in Audit Reports • Follow-up of Audit Reports

Part B: Government Auditing in Bangladesh

Session Topic	Topic Details
Foundations, Elements and types of Government Audit	<ul style="list-style-type: none"> • Foundations of Government Audit in Bangladesh • Elements of Public Sector Audit • Subject Matter, Authorities and Audit Criteria • Types of Audits (Financial, Compliance and Performance) • Audit Engagement and Assurance • Understanding the CAG's Governance Framework (Operational)
Ethical Principles and Quality Control	<ul style="list-style-type: none"> • Ethics, Independence and Objectivity • The OCAE Ethical Value and Ethics Control System: Code of Ethics • Quality Control, Professional Judgement, Due Care and Professional Scepticism • Quality Control System: Elements of QCS
Audit Risks, Risk Assessment, Materiality, Understanding the Entity	<ul style="list-style-type: none"> • Audit Risk, Materiality, Documentation and Communication • Audit Team Management and Skills • Understanding the Entity, Risk Assessment and Problem Analysis, Risk of Fraud



Foundation Training Course Curriculum for SAS-Apprentices

Session Topic	Topic Details
Planning of Audit	<ul style="list-style-type: none"> • Audit Strategy, Audit Plan and Audit Design Matrix (ADM)
	<ul style="list-style-type: none"> • Exercise on Understanding the Entity and its Business, Audit Plan and Audit Design Matrix (ADM) • Audit Management and Monitoring System (AMMS-2)
Conducting the Audit	<ul style="list-style-type: none"> • Audit Procedures and Response to Assessed Risks • Audit Evidence and Techniques of Gathering Audit evidence
Reporting	<ul style="list-style-type: none"> • Model Audit Para writing • Audit Report Writing (Audit Observation, Enclosure, Evidence, AIR, SFI and Non SFI, Draft Report) • Audit Opinion on Financial Statements (Financial Audit) • Audit Documentation, Communication, Reporting and Follow-up
Assessment (Part A + Part B)	<ul style="list-style-type: none"> • Written examination which will include quiz type, short and broad questions or Case Study. (Marks-80) • One week attachment at selected Audit Directorates. (Marks-20)*

***Note:** Participants will be informed of their tasks before the attachment.



Module 04

Fundamentals of Financial Accounting (Marks 100)

Session Topic	Detailed Topic
1. Introduction to Financial Accounting (FA)	<ul style="list-style-type: none"> • Definition of Financial Accounting • The structure and role of accounting profession • Nature of business and accounting • Accounting concepts (Accrual vs Cash) • Introduction to financial statements (Statement of financial position, Income statement, Cash flow statement, Changes in equity) • Financial reporting framework (IASB, IFRS, GAAP)
2. Accounting Process and Accounting Cycle	<ul style="list-style-type: none"> • Accounting Equation; • Effects of Transaction on Accounting Equation; • Double Entry Accounting System; • Accounting Cycle; • Documentary evidence and identification; • Journalization, posting to ledger and preparation of Trial balance; • Control accounts and subsidiary accounts (control and subsidiary ledger); • Rectification of errors ; • Accounting for bad debts, accruals and prepayments; • Adjustment and preparation of Financial Statement
3. Accounting concepts and principles	<ul style="list-style-type: none"> • The conceptual framework of Financial Accounting; • Underlying Assumption of Financial Accounting; • The elements of financial statements and recognition of elements non-financial statements; • Concepts of capital and revenue in Financial statements.
4. Preparation of Sole traders financial Statements	<ul style="list-style-type: none"> • The trial balance and adjustments • Preparation of sole trader final accounts (Income statements, statement of financial position) • Preparation of Bank reconciliation Statement and its importance.



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Session Topic	Detailed Topic
<p>5.Accounting Standards</p>	<ul style="list-style-type: none"> • International Accounting standards (IAS)/ International Financial Reporting Standards (IFRS) Regarding: Events after the reporting periods • Impairments of assets • Provisions • Intangible assets • Inventory • Property, Plants and Equipment (Measurement, Replacement, Revaluation and Disposal)
<p>6. Professional ethics, values and attitudes</p>	<ul style="list-style-type: none"> • Roles and responsibilities of accounting personnel; • Governance in public sector and not-for-profit organizations; • Criminal behaviour in the financial and accounting functions
<p>Assessment</p>	<p>Written Test + MCQ (100 Marks)</p>



Module 05

Service Acts, Rules and Regulations(Marks 100)

Session Topic	Topic Details
The Services of Bangladesh	<ul style="list-style-type: none"> • Appointment and Conditions of Service • Tenure of Office • Dismissal/Removal etc. from service • Reorganization of service
General Conditions of Service	<ul style="list-style-type: none"> • Appointment, Promotion, Transfer and Joining Time. • Deputation, Lien, Foreign Service • Conduct of Government Servants • Discipline, Appeals, Review, Revisions and Removal • Punctual Attendance • Leave Rules • Exercise on Leave Rule • Retirement, Pension and Gratuity • Pension Management System of iBAS++ • Exercise on Pension and Gratuity
Pay and Allowances	<ul style="list-style-type: none"> • Pay Structures (Civil) • Pay Fixation (Civil) • Regular and Other Allowances • Traveling Allowance/ Daily Allowance Local and Foreign (Civil) • Exercise on TA/DA
Provident fund, Benevolent fund, and Group Insurance	<ul style="list-style-type: none"> • General Provident Fund (Civil) • GPF Rules and GPF Management in iBAS++ • Contributory Provident Fund (CPF) • Welfare Board and Benefit of Benevolent fund, Group Insurance



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Session Topic	Topic Details
Overview of Defense Financial Rules	<ul style="list-style-type: none">• Defense Service Provident Fund (DSPF) and Officer's Provident (DSOP) Fund• Pay Structures (Defense)• Pay Fixation (Defense)• Regular and Other Allowances• Leave• Pension
Overview of Railway Financial Rules	<ul style="list-style-type: none">• Regular and Other Allowances (Railway)• Travelling allowance and Daily allowance, Local and Foreign (Railway)• Leave (Railway)
Assessment	Written examination which will include quiz type, short and broad questions or Case Study. (Marks 100)



Module 06

Financial Acts, Rules and Regulations (Marks 100)

Session Topic	Topic Details
Public Money and Budget Management Act, 2009	<ul style="list-style-type: none"> • Functions of Principal Accounting Officer (PAO) • Functions of Controller General of Accounts (CGA) • Functions of Chief Accounts and Finance Officer (CAFO) • Financial Misconduct
General Financial Rules	<ul style="list-style-type: none"> • General System of Financial Management and Control • Standards of Financial Propriety • Revenues and Receipts • Powers of Sanction • Budget, Grants and Appropriations
	<ul style="list-style-type: none"> • Establishment • Expenditures on Supplies and Services and Repairs and Maintenance. • Stores • Miscellaneous Expenditure
	<ul style="list-style-type: none"> • Debt and Miscellaneous Obligations of Government • Local Funds • Loans and Advances • Miscellaneous Subjects • Government Accounts • Introducing different forms under GFR Appendix - I to 10.



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Session Topic	Topic Details
Overview and Philosophy of Treasury Rules and Subsidiary Rules Made Thereunder	<ul style="list-style-type: none"> • Legal source of TR • Definitions, General System of Control over DAO, UAO and District Treasury under District Administration, etc. • General Organization and Working of DAO and UAO, Customs House and Treasuries. • General Rules – Procedure for Paying and Receiving Money.
	<ul style="list-style-type: none"> • Custody of Moneys relating to Government Account, Cash in Departmental Chest, Cash Balance in Treasury, Verification of Cash Balances. • Withdrawal of Money from Government Account. Claims for Withdrawals, Instructions regarding bill preparation, Payment of Claims • Deposits: Introductions-Rules and Limitations- Revenue Deposits-Personal Deposits- Deposits for Works- Fees- other Deposit Accounts.
	<ul style="list-style-type: none"> • Loans and Advances General-Special Rules. • Liabilities for withdrawal from GOVERNMENT Account • Currency Chest, Coins, Bank Notes, Cash Balance and the Forms Used
Delegation of Financial Power	<ul style="list-style-type: none"> • Delegation of Financial Power (Operating) <ul style="list-style-type: none"> -Authority/sources of financial power in the Government System -Types of Delegation -Necessity of Delegation of Financial Power -General Conditions -List of items referred to Finance Division • Sub delegation of Financial Power (Operating) • Delegation of Financial Power (Development) • Delegation of Financial Power (Public Enterprises/ Autonomous Bodies/ Corporations/PPP)
Fund Release Procedure	<ul style="list-style-type: none"> • Fund Release Procedures (Operating) • Fund Release Procedures (Development)



Session Topic	Topic Details
Important Aspects of Public Procurement Act and Rules thereunder	Procurement Plan, Procurement Methods, Procurement Process, Advertisement
	Formation and Functions of Various Committees, Standard Tender Documents, Notification of Award, Tender Evaluation, Approval, Contract Management and Documentation, Procurement Audit
e-GP	Features, Process, Benefits, Audit Issues
Assessment	Written examination which will include quiz type, short and broad questions or Case Study. (Marks 100)



Module 07

Office Management and Basic IT skills(Marks 100)

Session Topic	Topic Details
Office procedure	<ul style="list-style-type: none"> • File Management (From file opening to closing) • Receiving Letter, Recording, Disposal and Issue of Letters • File and Record indexing and preservation • Referencing and File movement
	<ul style="list-style-type: none"> • E-filing/ D-filing • Attendance registers and its effective use • Classification and destruction of records. • Exercise on note writing
Official Communication	<ul style="list-style-type: none"> • Noting and putting up of file • Drafting Letters • Type of Letters and their uses
Communicative Bangla	<ul style="list-style-type: none"> • Bangla Academy/Official rules for Bangla spelling • Précis and paragraph writing in Bangla
	<ul style="list-style-type: none"> • Writing of Agenda and Minute of Meeting • Writing of Inspection Report and Inquiry report
Communicative English	<ul style="list-style-type: none"> • Précis and paragraph writing in English
	<ul style="list-style-type: none"> • Professional E-mail or letter writing • Listening and Speaking



Session Topic	Topic Details
Basic IT Skills	<ul style="list-style-type: none"> • Hardware and Software: Fundamentals • Microsoft Word • Bangla and English Typing
	<ul style="list-style-type: none"> • Microsoft Excel • Data Analysis Techniques • Practical of Microsoft Excel
	<ul style="list-style-type: none"> • Microsoft Power-point • Cyber Security • Usage of Modern IT applications
Assessment	<ul style="list-style-type: none"> • Written examination which will include précis and paragraph writing in both Bangla and English, official letter writing, short and broad questions on IT segment of the Module. (Marks 75) • Practical examination on IT skills (25 Marks)



Module 08

Co-curricular Activities and Management Evaluation (Marks 100)

Part A: Co-curricular Activities (Marks 50)

- Group Presentation
- Study Tour
- Book Review
- Debate Competition
- Cultural Events
- Physical Activities (Exercise and Sports)

Part B: Management Evaluation (Marks 50)

Each of the SAS Apprentices will be evaluated by the Course management on the basis of the following criteria:

1. Attendance (10)
 2. Punctuality (10)
 3. Discipline (10)
 4. Attitude and Enthusiasm (10)
 5. Team work/Leadership/Creativity (10)
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