



FIMA MANUAL



Training for Development

Financial Management Academy (FIMA)

www.fima.gov.bd

FIMA MANUAL



Editorial Board

Ayesha Khanam

Director General
Financial Management Academy

Amirul Islam

Director (Administration)
Financial Management Academy

Johora Tara Begum

Director (Training)
Financial Management Academy

Md. Jenith Alom Mia

Deputy Director (Procurement)
Financial Management Academy

Md. Abul Kashem

Deputy Director (Research and Development)
Financial Management Academy

Adviser

Ranjit Kumar Chakraborty

Training and Coordination Expert
EU Supported Technical Assistance Project

Published by

Financial Management Academy
A/7, Lalasarai, Mirpur-14, Dhaka-1206
Phone: +88 02 8715395, Fax: +88 02 8715399
Website: www.fima.gov.bd
E-mail: fimaocag.bd@gmail.com



Training for Development

Financial Management Academy (FIMA)

www.fima.gov.bd



Message
List of Acronym

Table of Contents

1. About FIMA	8
1.1 Introduction	8
1.2 Historical Background	8
1.3 Location	9
1.4 Vision	9
1.5 Mission	9
1.6 Organisational Structure of FIMA	10
2. Functions of the Academy	10
2.1 Training-Related Functions	11
2.2 Other Functions	11
3. Faculties	11
4. Organisation of Sections	12
4.1 Functions of the Sections	12
5. Allocation of Duties	14
5.1 Director General	14
5.2 Director (Training)	14
5.3 Director (Administration)	14
5.4 Deputy Directors	15
5.5 Audit and Accounts Officers (AAOs)	17
6. Training Methodology	17
6.1 Analysis Phase	18
6.2 Design Phase	18
6.3 Development Phase	19
6.4 Delivery Phase	20
6.5 Monitoring and Evaluation Phase	20
7. Courses Conducted by FIMA	22
7.1 Departmental Training of AAGs	23
7.2 Foundation Courses for SAS Apprentices	24
7.3 Basic Course for the Newly Recruited Auditors/ Junior Auditors	25
7.4 Continuous Professional Development (CPD)	27
7.5 Training Courses for SAS /SRAS Examinees	29
7.6 Command Change Training on Promotion	30
7.7 Training in Budgeting and Accounting System (TIBAS)	31
7.8 Senior Scale Refreshers' Course	32
7.9 Training Course for Divisional Accountants (DA)	32
7.10 Specialised Training	32
7.11 Basic IT Training Course	33
7.12 Training on Public Procurement	33
7.13 Training on E-Audit Module in E-GP System	34
7.14 Basic Training Program for Computer Operator-cum Typist	34

7.15 Professional Courses	35
7.16 Training of Trainers (ToT) Course	35
7.17 Request Course	35
7.18 Training for Overseas Trainees	38
8. Updating Curriculum	39
9. Digital Training Management Tool	39
10. Publications	41
10.1 FIMA Journal	41
10.2 Annual Activity Report	41
10.3 Annual Training Plan and Calendar	41
11. Other Activities	42
11.1 Workshop and Seminars	42
11.2 Observance of National Days	42
11.3 Mess Nights	42
11.4 Sports Competitions	42
11.5 Debate Competitions	42
11.6 Study Tours and Attachments	43
12. Citizens' Charter	43
13. Calendar of Returns	43
14. Important Office Orders	43
List of Appendices	
Appendix A	44
Appendix B	49
Appendix C	51
Appendix D	55
Appendix E	56
Appendix F	60
Appendix G	61
Appendix H	62
Appendix I	65
Appendix J	71

Message

I am pleased to learn that the Financial Management Academy (FIMA) has taken an initiative to update its manual to reflect its current activities.

Since its inception as the training wing of the OCAg, FIMA has been serving as a centre of excellence in the domain of public financial management of the country. Over the years, it has played a vital role in equipping our workforce with the necessary knowledge and skills to uphold the highest standards of accounting and auditing practices. The academy has been instrumental in nurturing a culture of professionalism, integrity, and continuous learning, which are the cornerstones of our success as the country's Supreme Audit Institution. By consistently integrating the latest developments in public financial management, FIMA has become a dependable platform for delivering high-quality training not only to the officials of the Bangladesh Government but also to the participants from overseas.

In an ever-evolving context, every organisation is now required to adapt itself to the dynamics of changes taking place all around. I firmly believe that FIMA will remain proactive and flexible to embrace these changes to meet its stakeholders' evolving demands effectively. I am confident that FIMA will continue organizing relevant and effective training courses to develop a highly competent workforce dedicated to serving the nation.

I am impressed by the style and contents of the manual which fully reflects the activities being undertaken by the academy. I heartily congratulate the FIMA team for accomplishing this commendable job. I look forward to seeing the Academy's continued growth and its impactful contribution to financial management.



Md. Nurul Islam

Comptroller and Auditor General of Bangladesh

August 2024

Preface

I am immensely pleased to present the updated version of the manual for the Financial Management Academy (FIMA) which was long overdue its last publication in 2007. FIMA has upgraded its training delivery on many counts to meet the requirements arising from the changes over the last decade. It is, therefore, essential to endorse and reflect these advancements in the manual. This comprehensive manual represents our commitment to excellence in training and development.

As the training wing of the Office of the Comptroller and Auditor General of Bangladesh (OCAG), FIMA takes great pride in contributing to the nation's development by honing the skills and competence of our participants. Over the years, FIMA has fortified itself with essential transformations to incorporate the department's ever-changing needs for human resource development and beyond. We have already developed The Annual Training Plan and Calendar 2023-24, designed in coherence with the Strategic Plan (SP) 2021-25 of the OCAG. As the domain of public financial management is continuously evolving, we have updated our curricula and activities to incorporate the latest techniques of modern public financial management. Moreover, we are proud to see FIMA gaining international acceptance as a resourceful training institute, occasionally offering courses to foreign participants. This achievement is a testimony to the dedication of the entire FIMA team in maintaining a congenial training environment.

This manual encapsulates a clear view of our current practices, processes, and procedures, facilitating the identification of areas for improvement and shaping our future action plans.

I want to take this opportunity to express my sincere gratitude to the Office of the Comptroller and Auditor General for their unwavering support, cooperation, and keen interest in the development of FIMA. I want to record my deep appreciation to the FIMA team and all the contributors involved in making this office manual a reality. I would also like to express my heartfelt gratitude to Mr. Ranjit Kumar Chakrabarty, the Training and Coordination Expert of the EU-supported Technical Assistance Project, for his valuable advice and profound insights.

We welcome any suggestions for improvement of the manual. As FIMA continues to grow, I expect the successor team to update the manual regularly to ensure its continued relevance.

August 2024


Ayesha Khanam
Director General

List of Acronyms

AAG	Assistant Accountant General
AAO	Audit and Accounts Officer
ABC	Auditors Basic Courses
AMMS	Audit Management and Monitoring System
BACS	Budget and Accounting Classification System
BCS	Bangladesh Civil Service
CAG	Comptroller and Auditor General
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CISA	Certified Information System Auditor
CMT	Course Management Team
COA	Chart of Accounts
COFOG	Classification of the Functions of Government
CPA	Climate Performance Audit
CPD	Continuous Professional Development
CPTU	Central Procurement Technical Unit
DG	Director General
e-GP	Electronic Government Procurement
FIMA	Financial Management Academy
GFS	Government Finance Statistics
iBAS	Integrated Budget and Accounting System
IDI	INTOSAI Development Initiative
IMF	International Monetary Fund
IMED	Implementation Monitoring and Evaluation Division
IPSAS	International Public Sectors Accounting Standards
IT	Information Technology
LMS	Learning Management Systems
MLSS	Member of Lower Subordinate Service
MoDM&R	Ministry of Disaster Management and Relief
OCAG	Office of the Comptroller and Auditor General
PFM	Public Financial Management
PPA	Public Procurement Act
PPR	Public Procurement Rules
R&D	Research and Development
SAL	Systematic Approach to Learning
SAS	Subordinate Accounts Service
SRAS	Subordinate Railway Accounts Service
TIBAS	Training in Budgeting and Accounting System
TMS	Training Management System
ToT	Training of Trainers

1. About FIMA

1.1 Introduction

Financial Management Academy (FIMA), the training wing of the Office of the Comptroller and Auditor General (OCAG) of Bangladesh, is a leading training academy in the country. It specializes in delivering comprehensive training programs covering the entire spectrum of public financial management (PFM).

The training offered by FIMA encompasses all areas in PFM, such as budget preparation, budget execution, accounting and reporting, and auditing. Emphasizing the significance of staying up to date with contemporary developments, FIMA also addresses emerging technological advancements, including IT audit and auditing in IT environments, to remain relevant and attuned to the current context.

FIMA regularly conducts a range of flagship courses, including departmental, foundation, basic, and CPD (Continuous Professional Development). In addition, FIMA also offers an array of specialised programs designed to cater to the specific needs and requirements. These specialised courses encompass diverse areas such as revenue auditing, bank auditing, climate performance auditing, environmental auditing, IT auditing, procurement auditing, and so on. The core focus of FIMA's efforts lies in providing training to the personnel of the Audit and Accounts Department. Moreover, FIMA extends its services beyond its internal audience and offers tailored courses to external stakeholders, including ministries, divisions, and public sector organisations.

In the last five years, FIMA has conducted training for an average of approximately 2,500 officials annually, comprising members from the Audit and Accounts Department and various other government departments. FIMA has facilitated and organised training programs for organisations like ITC ILO, the UN, and the CIPFA, UK, in recent times. Moreover, FIMA has gathered valuable experience by providing training on climate performance audits to auditors from different SAIs, including SAI Sri Lanka, SAI Cambodia, SAI Mongolia, SAI Vietnam, SAI Philippines, SAI Maldives, and SAI East Timor.

1.2 Historical Background

Present FIMA is the result of reforms implemented during the mid-1990s. However, it draws its legacy from the erstwhile Audit and Accounts Training Centre (AATC), established in 1962. After independence, it was named the Audit and Accounts Training Academy (AATA) in 1974. In 1997, a significant transformative change occurred during the implementation of the RIBEC (Reforms in Budgeting and Expenditure Control) project, which led to its conversion into the present-day Financial Management Academy (FIMA).

Audit and Accounts Training Centre (1947-1974)

Audit and Accounts Training Center (AATC), the predecessor of the Financial Management Academy (FIMA), was established in 1962 in Dhaka as a training institution for the Audit and Accounts staff of the then Audit and Accounts Department. The academy used to be headed by a Deputy Director under the control of the Comptroller and Auditor General. The training of Probationers belonging to various Finance Services – Pakistan Audit and Accounts Service (PA&AS), Pakistan Railways Accounts Service (PRAS), Pakistan Military Accounts Service (PMAS), Pakistan Taxation Service (PTS) and Pakistan Customs and Excise Service (PC&ES) used to be held at the Finance Services Academy established in the mid-1950s at Lahore.

Audit and Accounts Training Academy (1974-1997)

In 1974, AATC was upgraded to the Audit and Accounts Training Academy (AATA), headed by a Director. AATA remained committed to its core mission of delivering training mainly to the Probationers of Audit and Accounts Services, Military Accounts Service and Railway Accounts Service. It used to provide training to both the BCS officers and the staff of the OCAG.

Financial Management Academy (1997 – Present)

The Financial Management Academy (FIMA) began its journey in 1997. It was first located at Segunbagicha, but later, the Academy moved to its exclusive campus at Mirpur. Since then, FIMA has emerged as a leading academy for providing training on both the upstream and downstream activities of PFM.

1.3 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.

1.4 Vision

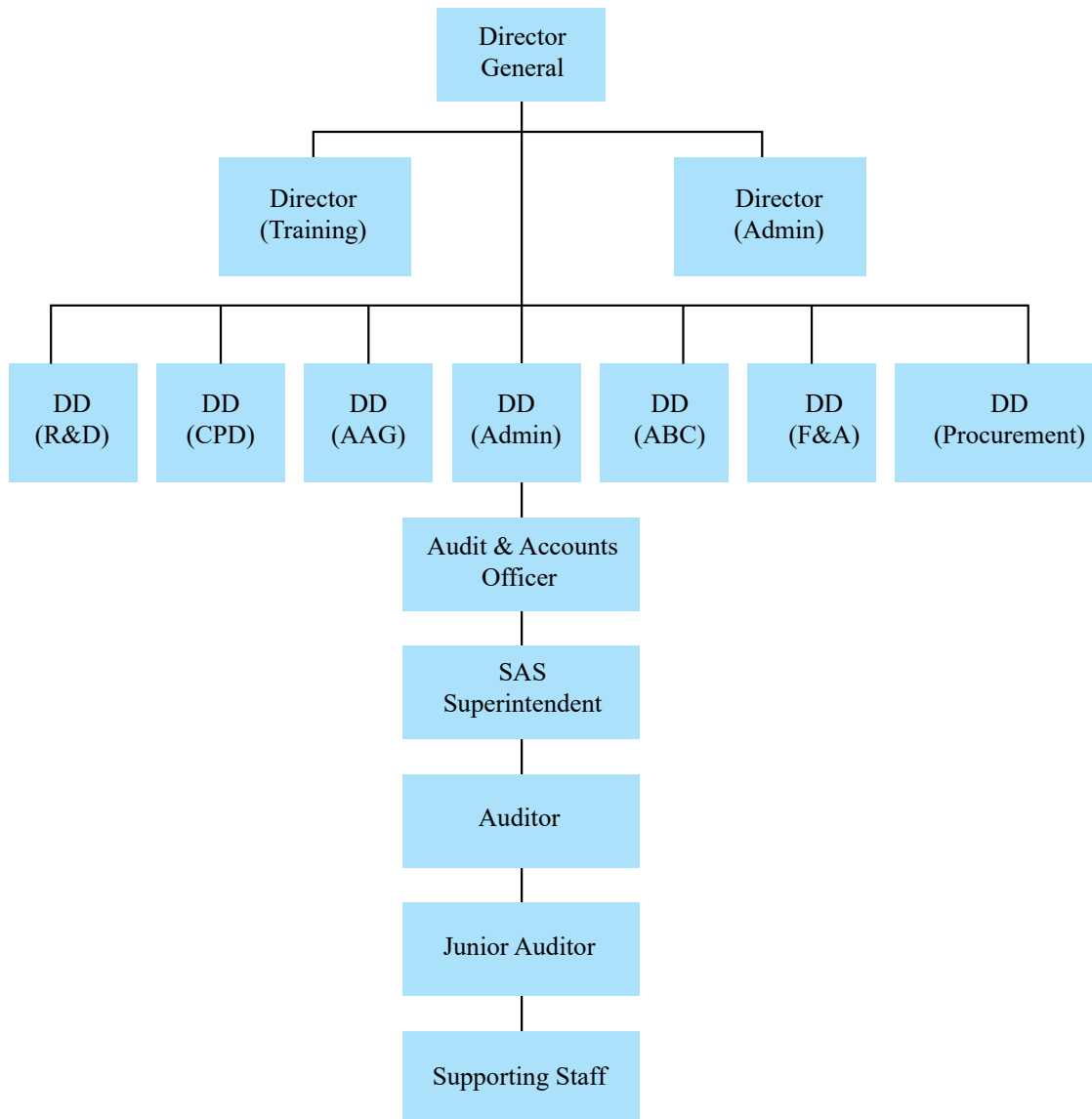
Building FIMA as a center of excellence to develop the professional competence of public servants for efficient management of resources.

1.5 Mission

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

1.6 Organisational Structure of FIMA

FIMA is headed by a Director General, supported by 2 Directors, 7 Deputy Directors, Audit & Accounts Officers, and other staff. Set out below is the organisational structure of FIMA.



2. Functions of the Academy

FIMA has four primary functions as follows:

- Imparting training to officers and staff across and outside the department
- Organizing relevant seminars and workshops
- Publication of the journal called “Public Financial Management Review,” Annual Training Plan and Calendar, and Annual Activity Report
- Administrative functions

All the operational activities of FIMA are discussed under the following two categories:

2.1 Training-Related Functions

- Organizing year-long Departmental Training for the AAGs recruited through the Bangladesh Civil Service examination
- Conducting four month-Foundation Training for SAS Apprentices
- Imparting month-long Basic Training to newly recruited Auditors
- Organizing Continuous Professional Development (CPD) Training for the officials of different positions across the department
- Delivering SAS/SRAS Part I and II training
- Arranging specialised, professional, and international courses
- Arranging request courses for personnel across the government
- Organizing ToT
- Designing and maintaining training plan and calendar
- Organizing local study tours and attachment programmes for the trainees.

2.2 Other Functions

- Publishing Citizens' Charter
- Preparing Calendar of Returns
- Organizing Workshops/Seminars on training methodologies and various emerging issues
- Publication of FIMA journal, Training Plan and Calendar, and Annual Activity Report
- Maintenance of Training Management Software (TMS)
- Collaborating with other training institutes
- Observing national days and arranging departmental cultural programmes.
- Administrative functions such as internal transfer, posting, pension approval, etc.

3. Faculties

FIMA has developed a resource pool with diverse expertise in consultation with the OCAg, from which trainers are selected for different courses conducted by the Academy. Each trainer is chosen based on a specific set of criteria to ensure the delivery of high-quality training. Besides, our long courses benefit from the expertise of experienced and high-ranking government officials, both retired and in service, who are invited to deliver extension lectures. These lectures provide invaluable insights on various leading issues. Moreover, subject matter experts conduct specialised sessions in their relevant fields. These experts bring with them the latest knowledge and best practices, enabling participants to have a clear understanding of the issues discussed. In addition, the faculties of FIMA are actively involved in conducting regular sessions throughout the year.

4. Organisation of Sections

4.1 Functions of the Sections

For the smooth functioning of the academy, the overall functions of FIMA are distributed among the following 7 sections, headed by a Deputy Director.

Sl no.	Section	Functions
1	Administration	<ol style="list-style-type: none"> 1. Looking after all the administrative functions like internal transfer, posting, in-house training, discipline, etc. 2. Maintaining liaison with the Ministry of Finance and the Office of the Comptroller and Auditor General of Bangladesh, CGA, CGDF and ADG(F) and training-related activities of the Ministry of Finance and the Office of the Comptroller and Auditor General of Bangladesh. 3. Overseeing the management of the FIMA Campus and Staff Quarter, Library and FIMA transport. 4. Conducting TIBAS and TOT courses. 5. Preparing the administrative, HR and routine Report Returns.
2	Procurement	<ol style="list-style-type: none"> 1. Looking after the procurement of goods, services and works for FIMA and FIMA transports. 2. Maintaining training related activities of and correspondence with the office of the Additional Director General (Finance) of Bangladesh Railway. 3. Overseeing the overall management of the academic building.
3	Finance and Accounts (F&A)	<ol style="list-style-type: none"> 1. Budgeting, DDO and Accounting functions. 2. Stocks and store management. 3. Maintaining training-related liaison with the Office of Controller General of Accounts.

Sl no.	Section	Functions
4	Assistant Accountant General (AAG)	<ol style="list-style-type: none"> 1. Management of AAG Departmental Course. 2. Looking after the Training Management Software (TMS) and Website of FIMA. 3. Management of the FIMA Dormitory -1.
5	Continuous Professional Development (CPD)	<ol style="list-style-type: none"> 1. Management of Continuous Professional Development (CPD) and SAS Apprentice Foundation course. 2. Maintaining training-related liaison with all the Audit Directorates. 3. Updating FIMA Manual. 4. Performing activities related to Technical Assistance Project, Strategic Plan and Operational Plan.
6	Auditors' Basic Course (ABC)	<ol style="list-style-type: none"> 1. Management of Auditors' Basic Course (ABC) and Refresher's course. 2. Maintaining training related liaison with the office of the Controller General of Defense Finance (CGDF). 3. Management of FIMA Dormitory -2.
7	Research and Development (R&D)	<ol style="list-style-type: none"> 1. Publishing FIMA Journal. 2. Organising Seminars, Workshops and Presentations. 3. Conducting research on the development of latest tools and methodologies for enhancing training effectiveness. 4. Conducting research on the potential training areas for the Department and the Executives as well as the effectiveness of FIMA training. 5. Doing preliminary assessment of the requested courses. 6. Preparing training related report returns.

5. Allocation of duties

5.1 Director General

The Director General is the administrative head of FIMA and is responsible for the overall administration and management of the academy. His/ Her main functions include:

- Working as the Administrative Head of the academy
- Maintaining discipline of the academy and providing executive and operational guidance to the staff
- Advising on the design and development of various training courses
- Recruitment of class III and class IV employees as per existing regulatory framework.
- Issuing orders to control and supervise the work of the academy
- Representing the academy personally and where personal representation is not possible, selecting a representative on his behalf
- Conducting monthly meetings to review academic and administrative works and convening meetings whenever needed
- Inspecting classes occasionally
- Allocating duties among officers
- Ensuring the security arrangements of the academy
- Arranging national and international training programmes for government officers.
- Acting as a liaison officer between CAG, MOF and other ministries in respect of training
- Taking classes on regular courses as well as other courses
- Any other duties assigned by the OCAG.

5.2 Director (Training)

His/her main functions include but are not limited to

- Working as the course director of regular training courses, including AAG and CPD courses held in FIMA
- Working as the course director of requested programmes for different categories of officers and staff working in government, semi-government and autonomous bodies
- Assisting the Director General in designing and developing training courses.
- Publishing FIMA's Journal, Training Plan and Calendar
- Assisting DG in holding seminars, workshops, presentations, etc.
- Taking classes on regular courses as well as other courses
- Any other duties assigned by the DG.

5.3 Director (Administration)

His/her main functions include but are not limited to:

- Working as the Course Director of the SAS Apprentice Foundation Course, SAS/ SRAS Part I and II courses and designated courses

- Assisting the Director General in designing and developing training courses
- Carrying out administrative functions
- Publishing office manual and Annual Activity Report
- Looking after the FIMA library, store, FIMA premises and dormitory
- Taking classes on regular courses as well as other courses
- Any other duties assigned by the DG.

5.4 Deputy Directors

5.4.1 Deputy Director (Administration)

- Looking after all the administrative functions like internal transfer, posting, in-house training, discipline, etc.
- Official correspondences with the Ministry of Finance and the Office of the Comptroller and Auditor General of Bangladesh, CGA, CGDF and ADG(F) and training-related activities of the Ministry of Finance and the Office of the Comptroller and Auditor General of Bangladesh
- Overseeing the management of FIMA Campus and Staff Quarter, Library and FIMA transport
- Acting as the course supervisor of TIBAS and TOT courses
- Taking classes of regular and other courses occasionally held in FIMA
- Preparing the administrative, HR and routine reports/ returns
- Assisting the Director (Administration) in developing the HRM manual
- Working as the leave substitute for Deputy Director (CPD)
- Performing any other duties as assigned by the Director General and Directors.

5.4.2 Deputy Director (Procurement)

- Looking after the procurement of goods, services and works for FIMA and FIMA transports
- Maintaining training-related activities and correspondence with the office of the Additional Director (Finance) of Bangladesh Railway
- Overseeing the overall management of the academic building
- Taking classes of regular and other courses occasionally held in FIMA
- Supporting the Directors in designing, developing and reviewing course and course contents
- Acting as the course supervisor of any short and medium courses
- Working as the leave substitute for Deputy Director (Administration)
- Performing any other duties as assigned by the Director General and Directors.

5.4.3 Deputy Director (Finance and Accounts)

- Working as the supervisor of budgeting functions and DDO and accounting functions
- Working as the supervisor of stocks and stores management
- Acting as the Course Supervisor of any short-term and medium-term courses

- Assisting the Directors in designing, developing and reviewing course content
- Taking classes of regular and other courses occasionally held in FIMA
- Working as the leave substitute for Deputy Director (ABC)
- Performing any other duties as assigned by the Director General and Directors.

5.4.4 Deputy Director (AAG)

- Looking after the Training Management Software (TMS) and Website of FIMA
- Working as the Course Supervisor of AAG Probationers
- Supervising the management of FIMA Dormitory -1
- Acting as the Course Supervisor of any short and medium-term courses
- Taking classes of regular and other courses occasionally held in FIMA
- Assisting the Directors in designing, developing and reviewing courses and course contents
- Working as the leave substitute for Deputy Director (R&D)
- Performing any other duties as assigned by the Director General and Directors.

5.4.5 Deputy Director (ABC)

- Working as the Course Supervisor of the Auditor's Basic Course (ABC) and Refresher Course
- Supervising the management of FIMA Dormitory -2
- Assisting the Directors in designing, developing and reviewing courses and course contents
- Taking classes of regular and other courses occasionally held in FIMA
- Acting as the Course Supervisor of any short and medium-term courses
- Working as the leave substitute for Deputy Director (Procurement)
- Performing any other duties as assigned by the Director General and Directors.

5.4.6 Deputy Director (CPD)

- Working as the Course Supervisor of Continuous Professional Development (CPD) and SAS Apprentice Foundation courses
- Maintaining liaison with all the Audit Directorates
- Performing the activities related to the Technical Assistance Project, Strategic Plan and Operational Plan
- Assisting the Directors in designing, developing and reviewing courses and course materials
- Acting as the Course Supervisor of any short and medium-term courses
- Taking classes of regular and other courses occasionally held in FIMA
- Working as the leave substitute for Deputy Director (AAG)
- Performing any other duties as assigned by the Director General and Directors.

5.4.7 Deputy Director (R & D)

- Assisting Directors in publishing the FIMA Journal
- Organizing seminars, workshops and presentation sessions

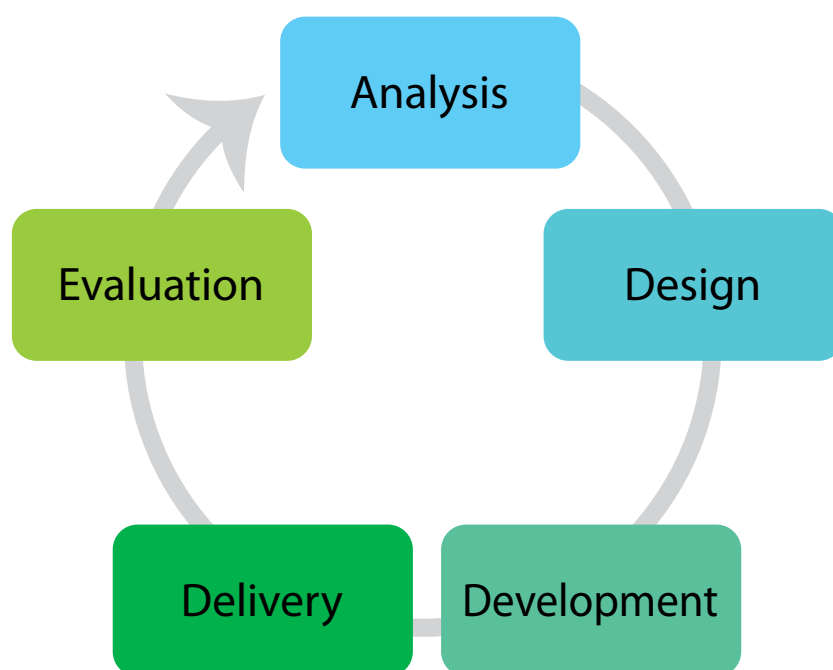
- Conducting research on the development of the latest tools and methodologies for enhancing training effectiveness
- Conducting research on the potential training areas for the Department and the executives as well as the effectiveness of FIMA training
- Undertaking preliminary assessments of the request courses
- Preparing training-related reports and returns
- Assisting the Directors in designing, developing and reviewing courses and course contents
- Assisting the Director (Administration) in updating FIMA Manual
- Taking classes of regular and other courses occasionally held in FIMA
- Working as the leave substitute for Deputy Director (Finance and Accounts)
- Performing any other duties as assigned by the Director General and Directors.

5.5 Audit and Accounts Officers (AAOs)

The charter of duties of AAOs has been set out in Appendix A.

6. Training Methodology

FIMA follows the Systematic Approach to Learning (SAL) method of IDI and applies it in Bangladesh. This approach includes five phases of learning – Analysis, Design, Development, Delivery, and Evaluation – phases which are depicted in the following diagram:



Systematic Approach to Teaching

6.1 Analysis Phase

The analysis phase is initiated after a gap between the current and the desired performance of the OCAG is identified, and after the OCAG decides that it is a priority to reduce that gap. Gaps are identified, for instance, while conducting a workshop on assessing OCAG's needs as part of the strategic planning. However, due to limited resources and capacity, the process is not carried out systematically. In most cases, a prioritisation process is followed meaning which gaps need to be resolved on a priority basis.

At the analysis phase, key decisions about the training program are made. 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 is gathered at this stage and put to use throughout the subsequent steps.

At the analysis phase, FIMA follows the following steps:

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

6.2 Design Phase

The design phase is important as it enables the FIMA resource team to effectively address the OCAG learning needs identified in the analysis phase and subsequently lead to achieving the performance objectives by delivering the course. The overall objective of this phase is to provide a step-by-step process on how to design a training course and what are the key issues and considerations in designing a course.

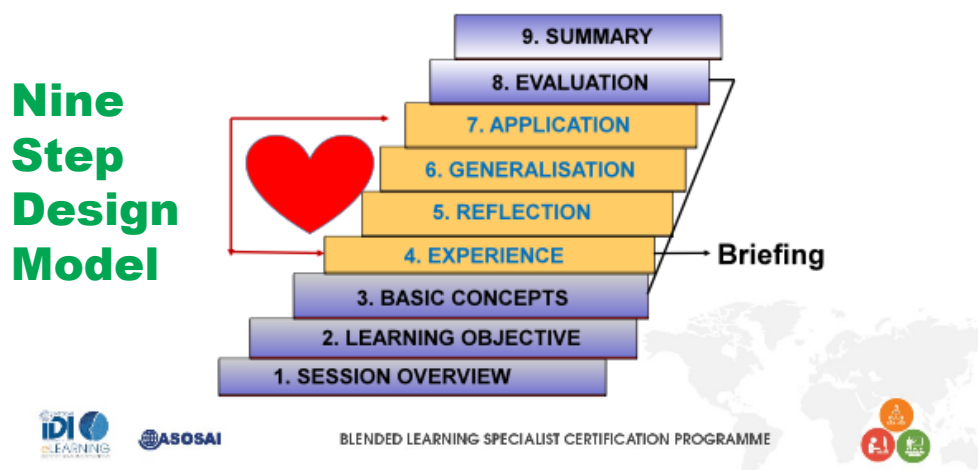
In the first step of the design phase, FIMA sets out the overall structure of the training course with the list of possible course modules. Then the individual module together with the learning objectives and the key concepts to be covered in each module is decided. Based on this, the individual module is designed with different learning elements and activities. A design template is attached as Appendix A.

At this point, the effective delivery mode for the module is considered. The output document of a module design process is a Module at a Glance (MAAG) document. Based on the MAAG, individual elements of the module content are prepared in the development phase. An example of MAAG is given below:

Module Learning Objective	Module Structure Covering Nine Steps	eLearning Facilitation Methods	eLearning Tools	Time Required
Given reading materials, videos, slides, exercise, discussions and quiz at the end of the module participants will explain 5 phases of eLearning methodology to the extent that it complies with IDI's eLearning methodology as evaluated by the mentors.	Module Overview Learning Objective Basic concepts	Text Reading Text Reading Video	Page Page URL	1 hr
	Key Learning Points (KLPs)			7.5 hrs
	KLP 1: IDI's eLearning Methodology	PPT – General view of SAL Exercise	Presentation Assignment	2 hr 1 hr
	KLP 2: Five Phases of IDI's eLearning Methodology	PPT – Five Phases Reading materials Discussion	Presentation Page Forum	2 hrs 1 hr 1.5 hr
	Evaluation	Exercise	Quiz	1 hr
	Summary	Discussion	Forum	0.5 hr
		Total Time		10 hrs
	Notes:			

6.3 Development Phase

In the design phase of training, considering the 3M's, we have discussed how we can make a training course attractive, motivational, meaningful and memorable with the different tools and features in the development and delivery phase. The resource team will now develop the full training course with all individual modules and all module documents and tools or features. While developing session materials, the Nine-step Model of IDI, shown below, is considered-



The development process includes developing the different learning contents with appropriate delivery tools for module facilitation. It covers the quality of 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.

6.4 Delivery Phase

Effective delivery of training depends on well-designed and well-developed modules together with the module at a glance, learning plan, facilitator guide and comprehensive course materials. Although different methods are available, FIMA prefers facilitated or instructor-led training. 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:

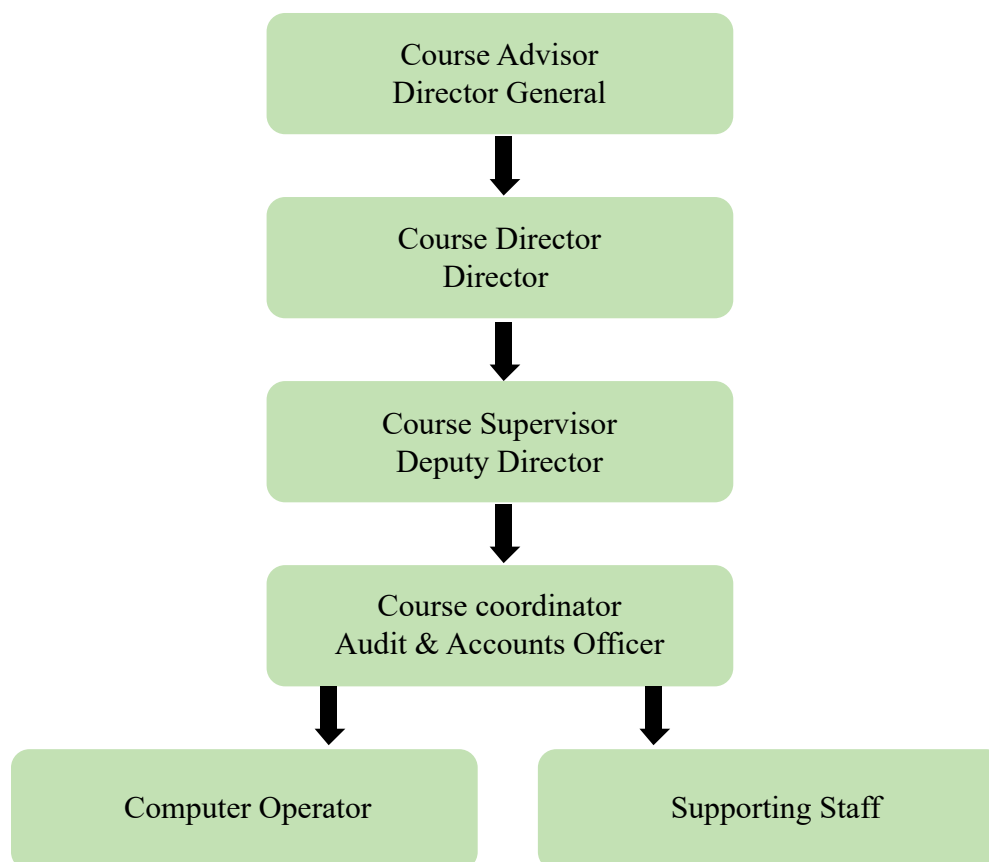
- Lecture
- Discussion on lecture
- Group discussion and assignment
- Role play
- Brainstorming and case study
- Field visit/ Practical work
- Simulation exercise
- Demonstration
- Audio visual system
- Quiz/Class test
- Attachment of the trainees with different offices.

6.5 Monitoring and Evaluation Phase

In this phase, FIMA focuses on monitoring and evaluation. All phases of design, development and delivery of the training course must work towards the achievement of intended results and learning objectives. Monitoring and evaluation are 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 arrangements are in place at FIMA to ensure monitoring and evaluation:

6.5.1 Dedicated Course Management Team (CMT): A dedicated course management team is in place for each course delivered at FIMA. The team comprises 1 course director, 1 course supervisor, 1 course coordinator, 1 computer operator and other supportive staff. Everything starting from ensuring the trainability of the participants to the handing over of the certificates is managed by the team.

The hierarchy of CMT is as follows:



6.5.2 Charter of Duties of CMT: A Charter of Duties for CMT is attached as Appendix B.

6.5.3 Dos and Don'ts for Participants: FIMA has developed a list of Dos and Don'ts for short-, medium-, and long-term course participants. Compliance with this helps improve the quality of the training. A list of Dos and Don'ts for participants has been attached as Appendix C.

6.5.4 Pre- and Post-Course Evaluation: At the start of each short course, a pre-course evaluation is conducted to measure the current level of knowledge, while the training post-course evaluation is conducted at the end of the training to measure the output of learning.

6.5.5 Individual Session and Resource Person Evaluation: For every course delivered at FIMA, individual trainees must fill out a prescribed form to evaluate the session's effectiveness and the trainers' quality against the KPI set in the form. Any trainer who scores below 85% is not considered for further sessions. A resource person evaluation form is produced in Appendix D.

6.5.6 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 suggestions to improve the course's content and management. The course-end evaluation form is shown in Appendix E.

6.5.7 Review of Course Materials: After completing all 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 evaluations are also reviewed, and necessary actions are recommended to enhance the quality of the course. A sample review committee and its report are given in Appendix F.

7. Courses Conducted by FIMA

Sl. No	Name of Training	Level of Officers	Course Duration
1.	Departmental Training Course for AAG	Newly recruited BCS Audit & Accounts Cadre	1 Year
2.	SAS-Apprentice Foundation Training Course	Newly recruited SAS-Apprentice	4 Months
3.	Basic Training Course for Auditors	Newly recruited Auditors	1 Month
4.	Basic Training Course for Junior Auditors	Newly recruited Junior Auditors	2 Weeks
5.	SAS/SRAS Part I Training Course	SAS Apprentice, Auditor and Junior Auditor	1 Month
6.	SAS/SRAS Part II Training Course	SAS Apprentice, Auditor and Junior Auditor	1 Month
7.	Training Course for Divisional Accountants	Divisional Accountants	2 Weeks
8.	Training Course for CPD (Grade-3)	Grade 3	5 Days
9.	Training Course for CPD (Grade-4,5)	Grade 4,5	8 Days
10.	Training Course for CPD (Grade-6)	Grade 6	8 Days
11.	Training Course for CPD (Grade-9)	Grade 9 or equivalent	8 Days
12.	Training Course for CPD (Grade-10)	Super or equivalent	2 Weeks
13.	CIPFA Professional Courses (EU Funded)	Auditor and above	2 Weeks
14.	CISA Professional Courses (EU Funded)	Auditor and above	2 Weeks
15.	Senior Scale Refreshers' Course	37th BCS Batch	1 Week
16.	Training in Budgeting and Accounting System (TIBAS)	Grade 9 and above	2 Weeks
17.	Specialised Training (IT Audit, Performance Audit, Revenue Audit, CPA, Financial Audit, Finance & Appropriation Accounts Audit, Project Accounting and Auditing, Public Works and Bank Audit)	Auditor and above	1 Week
18.	Basic IT Training	Auditor and above	1 week
19.	Command Change Training on Promotion	SAS/SRAS Superintendent	1 week
20.	Training of the Trainers	Grade 9 and above	2/1 week
21.	Request Courses		

7.1 Departmental Training of AAGs

Assistant Accountant General (AAG) is an entry-level position of BCS: Audit and Accounts Cadre. Almost every year, AAGs are inducted into the cadre at varying numbers to provide quality services to the clients both within and outside the government. The new entrants coming from various academic disciplines are meant to provide both managerial and professional guidance to the staff to be placed at their disposal. The departmental training at the entry level at FIMA is, therefore, critically important to build confidence and shape their attitude and professional behavior.

Departmental training for newly recruited AAGs is one of the flagship training courses offered by FIMA. The curriculum is designed bearing in mind their professional needs in an evolving context and the complexity of the tasks the AAGs will have to manage on their job placement after training. Divided into four core areas, the curriculum is expected to cater to the professional needs of the new entrants and instill among them adequate skills.

This course covers 12 subjects which emphasize the constitutional framework, laws, cost and management accounting, fundamentals of economics, public sector accounting and auditing, etc. The contents of the curriculum have been designed in a way so that it does not create any academic burden which reduces the space for non-academic pursuits of the AAG probationers. The core areas and subjects under those are mentioned below.

Core Area-1: Accounting	
Paper- I	Financial Accounting
Paper- II	Cost and Management Accounting
Paper- III	Public Sector Accounting
Practical Assignment (Field Attachment)	Practical Assignment (Field Attachment)
Core Area-2: Auditing	
Paper- IV	Statistics for Auditors
Paper- V	Public Sector Auditing Principles, Standards and Practices
Core Area-3: Applicable Laws and IT	
Paper- VI	Applicable Laws and Regulations
Paper- VII	Basic IT Skills
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

7.2 Foundation Courses for SAS Apprentices

The SAS Superintendents constitute a vital segment of the total 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 I and Part II Examinations.

However, there is another stream of personnel known as SAS Apprentice who are directly recruited by the 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 I and Part II Examinations to become regular SAS Superintendents.

Almost every year, SAS Apprentices are inducted at varying numbers to provide quality services to the clients. In order to equip them with the necessary knowledge and skills so that they can serve the department efficiently and confidently, FIMA provides them with four-month foundation training. There are two broad purposes of the foundation training:

1. Providing the participants with the basic understanding about the country's overall PFM system together with the knowledge resources of the department.
2. Instilling in them the confidence to face the SAS Part I and Part II Examinations on the termination of their apprenticeship period.

The training is imparted on the basis of the curriculum developed by the OCAG named "SAS Apprentice Foundation Training Course Curriculum". The curriculum includes 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.

The course contents 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

7.3 Basic Course for the Newly Recruited Auditors/ Junior Auditors

The auditors/junior auditors of Bangladesh Audit and Accounts department (11th grade post) play a vital role in providing services to a 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 upon their capacity and professionalism. Bearing in mind this crucial need, FIMA has introduced a course of 20 working days for the newly appointed auditors and another course of 10 working days for the junior auditors to make them competent in delivering quality services. While designing the contents of the course, requirements of three streams of function in the Audit and Accounts Department i.e., accounts in civil (CGA), accounts in defense (CGDF) and public audit were given due consideration.

Core areas of the course include:

Auditors' Basic Course for CGA command		
Module 1	Introducing Audit and Accounts Department	-Overview of Audit and Accounts Department -Mandate of CAG -Overview of PFM
Module 2	Office Management	- Secretariat Instructions 2014 - Use of correct Bangla spelling according to Bangla Academy/ MOPA Guidelines - Manners and Etiquette/ Official Decorum
Module 3	Government budgeting process	- Budget Preparation - Budget Execution
Module 4	Applicable Laws and Regulations	- Core Financial Rules - Service related rules
Module 5	Understanding Functions of Different Offices CGA	- Settlement of different claims - Compilation of accounts
Module 6	Government Accounting System	- Government Accounting - Reforms in Government Accounting
Module 7	Miscellaneous	- BACS - iBAS++ - Basic IT skills

Auditors' Basic Course for CGDF command		
Module 1	Introducing Audit and Accounts Department	-Overview of Audit and Accounts Department -Mandate of CAG -Overview of PFM
Module 2	Office Management	- Secretariat Instructions 2014 - Use of correct Bangla spelling according to Bangla Academy/MOPA Guidelines - Manners and Etiquette/ Official Decorum
Module 3	Government budgeting process	- Budget Preparation - Budget Execution
Module 4	Applicable Laws and Regulations	- Core Financial Rules - Service related rules
Module 5	Financial Management for Defense Services	- Regulatory Framework of DFD
Module 6	Understanding Functions of Different Offices of DFD	- Functions of Different Offices of DFD - Settlement of different claims - Compilation of accounts
Module 7	Government Accounting System	- Government Accounting - Reforms in Government Accounting
Module 8	Miscellaneous	- Automation in DFD - Facing audit by DAD

Auditors' Basic Course for Audit Directorates		
Module 1	Introducing Audit and Accounts Department	-Overview of Audit and Accounts Department -Mandate of CAG -Overview of PFM
Module 2	Office Management	- Secretariat Instructions 2014 - Use of correct Bangla spelling according to Bangla Academy/MOPA Guidelines - Manners and Etiquette/ Official Decorum
Module 3	Government budgeting process	- Budget Preparation - Budget Execution
Module 4	Applicable Laws and Regulations	- Core Financial Rules - Service related rules
Module 5	Government Auditing	- Operational Framework - Government Auditing process

Module 7	Government Accounting System	- Government Accounting - Reforms in Government Accounting
Module 8	Miscellaneous	- BACS - iBAS++

Junior Auditors' Basic Course for CGA Command		
Module 1	Overview of Audit and Accounts Department	- Overview of Audit and Accounts Department (CAG, CGA, CGDF, ADG/Finance, Audit Directorates)
Module 2	Office Manner and Office Management	- Manners & Etiquette - File Management
Module 3	Service-Related Act Rules and Regulations	- Service-related mandates - Pay, pension and TA/DA
Module 4	Financial Acts, Rules and Regulations	- General Financial Rules - Treasury Rules and Subsidiary Rules
Module 7	Government Accounting System	- BACS - iBAS++ - Settlement of Claims
Module 8	Basic IT Skills	- MS Word - MS Excel

7.4 Continuous Professional Development (CPD)

With the ever-increasing volume of financial transactions arising from the need for considerable investments in development programmes, the dispensation of services that the Audit and Accounts Department is mandated to provide is becoming highly complex and challenging. In this context, the senior and mid-level officials of the department, unlike other departments of the government, are far more destined to update and upgrade their knowledge and skills to cook with the emerging expectations. Besides one of the biggest departments within the government, which consists of around 10,000 employees, the Audit and Accounts Department provides various streams of services to the stakeholders. The consequence of a lack of knowledge and skills on the part of the officials of the department due to the absence of any comprehensive continuous professional development training program can be devastating. Realizing this importance, under the guidance of the OCAg, a combined training curriculum for the CPD of the officials working at different layers of the hierarchy of Bangladesh's Audit and Accounts Department has been prepared.

The broad objectives of the training course are to

- a) Enhance the participants' understanding of public finance governance and related legal and regulatory frameworks;

- b) Familiarise the participants with emerging issues and concepts related to government auditing and accounting;
- c) Enhance the participants' knowledge about the economic management, public service delivery systems, and emerging developmental issues of the country relevant to government audits to cope with the challenges of ensuring efficient and effective public service delivery.

The core areas of the course curriculum are given below.

Training Programme for OCAG Senior officials (Grade 3)	
Module 1	Legal and Regulatory Framework of Public Finance Management
Module 2	Government Accounting
Module 3	Government Auditing
Module 4	Strategic Management and Contemporary Issues
Training Curriculum for OCAG officials (Grade 4 and 5)	
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
Training Curriculum for Mid-level officials	
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
Training Curriculum for Audit and Accounts Officers	
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

Training Curriculum for Superintendent	
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
Training Curriculum for Auditors	
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

7.5 Training Courses for SAS¹ /SRAS² Examinees

The Office of the Comptroller and Auditor General (OCAG) of Bangladesh conducts SAS/SRAS (Subordinate Accounts Service /Subordinate Railway Accounts Service) Part I and Part II examinations under a defined syllabus every year to select qualified Superintendents (10th grade position of gazetted officer status) for Bangladesh Audit and Accounts Department from among the Auditors/Junior Auditors working for the OCAG, Controller General of Accounts (CGA), Controller General Defense Finance (CGDF); Additional Director General (Finance), Bangladesh Railway and different Audit Directorates including the Financial Management Academy (FIMA). In the revised syllabus, the examinees have to take 6 (six) papers in Part I and 4 (four) papers in Part II examination. Each paper carries 100 marks.

The following new subjects have been introduced in the revised syllabus to test the knowledge of the examinees in these important areas:

- Office Management
- CAG's Governance Framework: Legal and Operational
- Communication and Basic IT skills

Under the revised syllabus, all papers in both Part I and II examinations are compulsory. However, for the 4th paper of Part II examination, there will be 4 (four) options: Civil/ Defence/ Railway/ PT&T (Postal). The examinees are free to choose one of these options. The core areas of the course curriculum are given below:

- 1 Subordinate Accounts Service
- 2 Subordinate Railway Accounts Service

SAS /SRAS Part – I	
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
SAS/SRAS Part – II	
Paper One	General Outline and Preparation of Government Accounts
Paper Two	Fundamentals of Financial Accounting
Paper Three	CAG's Governance Framework: Operational
Paper Four (Postal)	Financial Rules for Civil, Defense, Railway and PT&T (Postal) (a) Financial Rules- Civil (With Book) Or (b) Financial Rules- Defense (With Book) Or (c) Financial Rules- PT&T (Postal) (With Book) Or (d) Financial Rules-Railway (With Book)

7.6 Command Change Training on Promotion

The officials of the department work in several commands, namely CGA, CGDF, Railway and Audit. To ensure smooth transitions and skill development, the department conducts Command Change Training when officials are promoted or transferred from one command to another. This training program equips the officials with necessary knowledge and expertise required to excel in their new roles and responsibilities. The department aims to enhance efficiency and promote a cohesive work environment across all commands by providing comprehensive training during these transitions.

The core areas of the course curriculum are given below:

Training Curriculum for SAS Superintendents and Audit and Accounts Officers Newly Posted to the Office of the Controller General of Accounts (CGA) Office	
Module 1	Public Financial Management
Module 2	Introduction to CGA
Module 3	Office Management
Module 4	Digital Security and Risk Management
Training Curriculum for SAS Superintendents and Audit and Accounts Officers Newly Posted to the Controller General Defence Finance (CGDF)	

Module 1	Financial Management for Defence Services
Module 2	Understanding Functions of Different Offices of DFD
Module 3	Office Management
Module 4	Automation in DFD
Training Course Curriculum for Superintendents/Audit and Accounts Officers (AAO) Newly Posted to Audit Directorates	
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

7.7 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 the Finance Division, Ministry of Finance and Financial Management Academy (FIMA). It provides training in 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 potential participants in the course. The following table shows the course curriculum of TIBAS:

Core areas	Public Financial Management in Bangladesh
	Public Sector Planning Process in Bangladesh
	Budgeting process
	Government Accounting System
	Core Financial Rules and Regulations
	Internal Control & Internal Audit in Public Sector
	Income Tax and VAT
	Good Governance
	External Auditing System
	e-GP
	Project Management
	Project Accounting and Reporting System

7.8 Senior Scale Refreshers' Course

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

The core areas of the course curriculum are as follows:

Paper 1	Bangladesh and Current Affairs
Paper 2	Law, Rules and Regulations Applicable to all Government Offices
Paper 3	Audit and Accounts

7.9 Training Course for Divisional Accountants (DA)

The Divisional Accountants are posted in different public works divisions (such as Public Works Department, Postal, 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.

The core modules of the course curriculum are given below:

Module 1	Government Financial Rules
Module 2	Office Management
Module 3	Understanding SAEs
Module 4	Government Accounting in light of Automation
Module 5	Audit related issues

7.10 Specialised Training (IT Audit, Performance Audit, Revenue Audit, Climate Performance Audit, Financial Audit, Finance and Appropriation Accounts Audit, Project Accounting and Auditing, Public Works Audit)

To meet the requirements set out in the OCAG Operation Plan the Audit Directorates are required to conduct audits on certain specialised areas. To enhance the capacity of relevant audit teams and the Directorates, FIMA has taken initiatives to organise training courses on various specialised issues. The course curriculums of such specialised training courses are as follows:

Training on Financial Audit	
Module 1	Financial Auditing Basics
Module 2	Planning a Financial Audit
Module 3	Conducting a Financial Audit
Module 4	Practice on Preparing FA Plan and Report Format
Module 5	Case Studies and Practical

Training on Finance and Appropriation Accounts	
Module 1	Historical evolution of Government Financial Reporting in Bangladesh, Constitutional and Legal Requirements of Financial Reporting and IPSAS Cash Requirements
Module 2	Accounting Flow and related IT Structure
Module 3	New Format of Finance and Appropriation Account
Module 4	Government Finance Statistics

7.11 Basic IT Training Course

With the growing integration of IT in the PFM (Public Financial Management) systems and processes, it has become imperative for all officers and staff of the Bangladesh Audit and Accounts Department to undergo a basic orientation about IT and its impact on their work. The advancement of IT systems across the public sector indicates a gradual shift away from manual operations. Consequently, it is crucial to equip those officers and staff members who lack basic IT exposure with the necessary training to keep up with the rapid progress in this domain. The primary objective is to ensure that every individual becomes IT-literate and can effectively operate within an IT environment. To achieve this goal, a comprehensive course curriculum on basic IT training has been meticulously developed. This curriculum has been designed to address the diverse needs of the department's personnel and cater to their varying levels of IT proficiency.

Module 1	Fundamentals of Information Technology
Module 2	Word Processing
Module 3	Spreadsheet Analysis
Module 4	Microsoft PowerPoint
Module 5	Effective Usage of Internet
Module 6	Smart Office Management, Basic Troubleshooting and Cyber Security

7.12 Training on Public Procurement

Public procurement holds dual significance within the Audit and Accounts Department encompassing both procurements undertaken by the department itself and the critical role it

plays in auditing procurement processes across various government departments. The course provides an overview of public procurement fundamentals and instruments and procedures related to designing and delivering procurement contracts for goods, works and services. The overall objective of this course is to provide the participants with the skills necessary to enhance economy, efficiency and transparency in the management of public procurement operations. The course module is as follows:

Sessions	Overview of Public Procurement Act, 2006 and Public Procurement Rules, 2008: Background of PPA and PPR
	Incoterms, 2020
	E- Government Procurement
	Technical specification, official cost estimate preparation and Advertisement: Enlistment, Pre-Qualification
	Introduction to Public Procurement Committee, Approval and Chair
	Overview of Standard Tender Documents (STDs) for methods of tender
	Steps in Public Procurement, Procurement Planning
	Conditions and uses of Procurements Methods
	Negotiation Process, Complaints and Appeal, Contract Award
	Contract Administration and Management, Compliance Monitoring and Miscellaneous (joint venture and domestic Preference)

7.13 Training on E-Audit Module in E-GP System

The Central Procurement Technical Unit (CPTU) of IMED (Implementation, Monitoring and Evaluation Division) of the Ministry of Planning has added an e-audit module in the e-GP system for procurement audit by the Office of the Comptroller and Auditor General (OCAG) of Bangladesh and subordinate audit directorates. To that end, the CAG office and all audit directorates have been given access to all documents of e-Tendering and e-CMS modules kept in e-GP system. In light of this development, FIMA organises training on e-Tendering, e-CMS modules in E-GP system in its extended campus at Audit Complex, Segunbagicha so that the participants can acquire proper knowledge about the system to conduct procurement audit activities properly.

7.14 Basic Training Program for Computer Operator-cum Typist

Computer Operator-cum Typist is an entry-level post of Grade-16 in the Office of the Controller General of Accounts. They are generally responsible for preparing, documenting, managing file and office communicative works including maintenance of files, typing, mailing and so on. The

newly appointed Computer Operator cum Typists, coming from various background must have some basic knowledge about service-related matters and their own duties and responsibilities. In the ever-evolving landscape of public financial management, the role of efficient and skilled personnel is crucial for maintaining accuracy, transparency, and accountability. Recognizing the significance of computer operator cum typists in the financial system, the Controller General of Accounts (CGA) has initiated a groundbreaking training program through Financial Management Academy (FIMA) aimed at equipping individuals with the essential skills required for the modern workplace. The Computer Operator-cum Typist Basic Training Programme which is going to be held for 10 days is designed to empower participants with the necessary knowledge and proficiency to navigate the digital realm of financial management.

7.15 Professional Courses

7.15.1 CIPFA & CISA

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

Chartered Institute of Public Finance and Accountancy (CIPFA): CIPFA offers levels of qualifications- starting with the Certificate Level and culminating in Diploma and Advanced Diploma. Currently, the CIPFA trainers are providing Certificate Level Training on Financial Accounting and Management Accounting at the FIMA premises.

Certified Information Systems Auditor (CISA): This is one of the most recognized professional qualifications for information systems auditors. It is designed for those who want to work in an IT environment.

These professional courses are valuable for OCAG officials looking to develop their skills and knowledge in accounting, finance, and information systems auditing.

7.16 Training of Trainers (ToT) Course

FIMA organises ToT courses for the selected participants of technically complex courses to enable them to cascade to the trainees for future courses.

7.17 Request Courses

Alongside the flagship and regular training programs for the Audit and Accounts Department officials, FIMA also conducts specialised training courses on request from other organisations and departments. FIMA designs and develops course curricula catering to the requirements of the relevant departments and participants. The course curricula of such tailor-made training courses are given below:

Training on Public Financial Management for Army Officials

Core Areas	Constitutional Framework
	Public Financial Management of Bangladesh
	Revised System of Financial Management for the Defence Forces
	Defence Officers' Pay & Allowances, Pension, DSOP, TA/DA
	Defence Financial Rules and Regulations
	Budgeting Process
	Reforms and Automation in Government Accounting
	Defense Accounting System
	BACS and iBAS++
	VAT & IT Policy
	Local Audit, Internal Audit, and External Audit

Training on Public Financial Management for DPHE Officials

Core Areas	Public Financial Management of Bangladesh
	Core Financial Rules and Regulations
	Budgeting Process
	Government Accounting System
	Reforms and Automation in Government Accounting
	BACS and iBAS++
	Pension and TA/DA
	External Audit
	Public Procurement Act and Public Procurement Rules

Training on Public Financial Management for LGED Officials

Core Areas	Public Financial Management of Bangladesh
	Core Financial Rules and Regulations
	Budgeting Process
	Government Accounting System
	Income Tax and VAT Policy
	BACS and iBAS++
	Internal Control and Internal Audit
	External Audit
	Public Procurement Act and Public Procurement Rules
	Project Accounting and Reporting System

Training on Financial Management for RHD Officials

Core Areas	Public Financial Management of Bangladesh
	Core Financial Rules and Regulations
	Budgeting Process
	Government Accounting System
	Income Tax and VAT Policy
	BACS and iBAS++
	External Audit
	Project Accounting and Reporting System

Training on Financial Management for FM Personnel of SEIP Project

Core Areas	Financial Management System of SEIP
	SEIP Budget and Budgetary Control of SEIP Project
	Accounting Concept and Practice in SEIP
	Government Accounting System
	Procurement System in SEIP
	SEIP Auditing Arrangement-Internal and External

Capacity Building Training on Institutional Governance for TVET Officials	
Core Areas	Good Governance Practices in TVET
	Financial Management of TVET Institutes
	TVET Accounts and Audit Management
	Procurement Management in TVET Institutes

Training on Financial Management for Ministry of Disaster Management and Relief Officials	
Core Areas	Public Financial Management of Bangladesh
	Core Financial Rules and Regulations
	Budgeting Process
	Government Accounting System
	Income Tax and VAT Policy
	Kabikha, Kabita, TR: Pre-Work, Post-Work-related sanction procedure, instructions and Implementation Rules/Procedure
	Public Procurement Act & Rules
	Government Auditing System
	Project Accounting and Reporting System

Training on Internal Audit for Directorate of Primary Education Officials	
Core Areas	Core Financial Rules and Regulations
	Budgeting Process
	Government Accounting System
	Income Tax and VAT Policy
	Public Procurement Act and Public Procurement Rules
	Government Auditing System
	Internal Control and Internal Audit
	Project Accounting and Reporting System

7.18 Training for Overseas Trainees

At the request of various international organisations, FIMA arranges training for international trainees on a variety of subjects. Previously FIMA facilitated and organised training at the request of the International Training Center, the ILO, the UNDP and the CIPFA, the UK. Additionally, FIMA has gained expertise in teaching public financial management to the auditors of other SAIs, such as SAI Sri Lanka and SAI East Timor. FIMA in collaboration with the UNDP's

GCCF (Governance of Climate Change Finance) Project, organised an international training program on Climate Performance Audit (CPA) on a virtual platform using the resource persons from FIMA's resource pool. This three-day program took place from June 20-22 which drew 22 participants from 6 countries.

8. Updating Curriculum

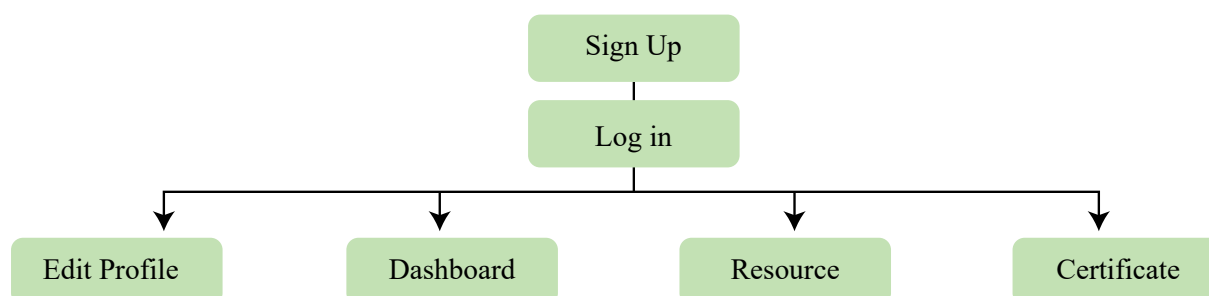
One of the major tasks of FIMA is to update the curriculum of its flagship courses to remain relevant in the training industries and equip the participants with the latest development in the respective areas. For example, FIMA has updated the curriculum of AAG Departmental Training Course (Appendix I) in 2022 developed in 2020.

9. Digital Training Management Tool

A Software called TMS was installed to do different training management activities of FIMA in a more effective and timely manner. This software was installed and operationalized in April 2022. Key features of the TMS include:

- Registration of the training participants and resource person online
- Sharing training resource material online by resource persons
- Changing/Modifying information related to training and/or training participants as and when required
- Generating training-related reports suitable for policy-making or decision-making by the authority
- Online interaction facilities between trainees and resource persons
- Generating certificates for participants, etc.

Workflow of TMS



Dashboard:

Participants can apply for courses by clicking on the button “Apply Now”



Figure 10.1: Dashboard

Edit Profile:

Participants can edit their information from “Edit Profile”

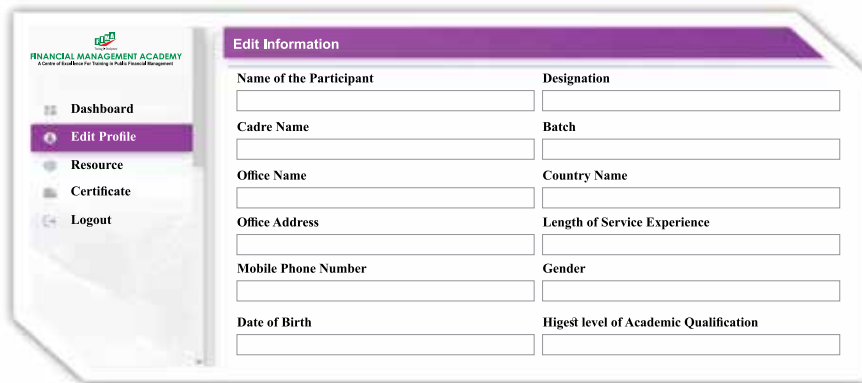


Figure 10.2: Edit Profile

Resource:

Participants can download course materials from Resource

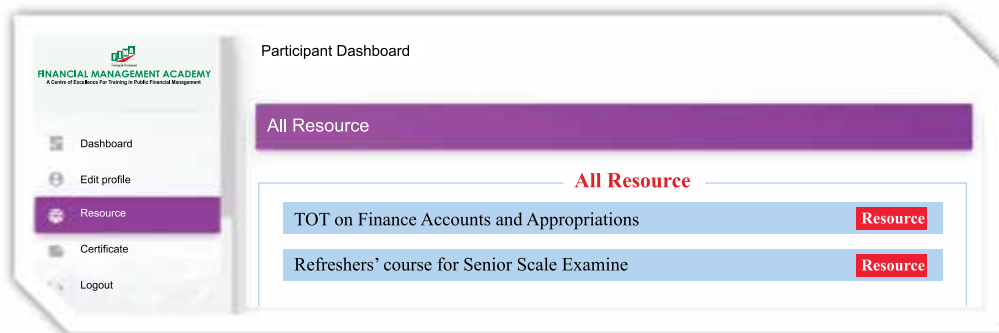


Figure 10.3: Resource

Certificate:

Participants can claim or download course certificate from this option.

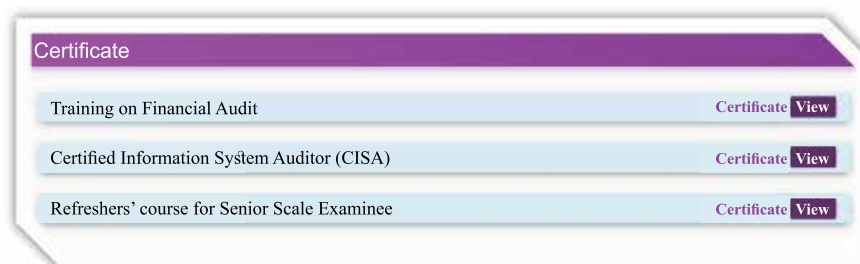


Figure 10.4: Certificate

Once registered on TMS, the participants can update their profile from their respective dashboard without going through the process of re-registration for future courses. On the other hand, the course management team and resource person can communicate and share materials and messages instantly with the participants through TMS. FIMA has plans to turn the TMS into a Learning management system (LMS) by adding some other features like Exam and Evaluation Modules.

10. Publications

10.1 FIMA Journal

After a lapse of 15 years, FIMA has resumed the publication of FIMA Journal, previously known as *Public Money and Management*, with a different title *Public Financial Management Review*. The purpose of this journal is to document the practical knowledge on Public Financial Management (PFM) by publishing articles contributed by the seasoned professionals as well as those contributed by the young officers of the department. It is published bi-annually. A highly qualified Editorial Board comprising university professors, researchers, professional experts, as well as the members of the department assure the quality of the journal.

10.2 Annual Activity Report

To report its annual activities, FIMA has started publishing the Annual Activity Report since 2022. The purpose of this publication is to document FIMA's performance and achievement of the previous year and share them, along with the plan, with the stakeholders and the wider audience.

10.3 Annual Training Plan and Calendar

FIMA has started publishing its Annual Training Plan and Calendar every year since 2022. The plan part of the document presents a comprehensive list of courses to be offered throughout the year, along with their respective durations and details. The training calendar presents a month-by-month schedule of the entire year's training program.

11. Other Activities

11.1 Workshop and Seminars

In addition to conventional academic training, FIMA occasionally arranges workshops, presentations and seminars on various contemporary relevant issues. While arranging these events, FIMA tries to fulfill the requirements of the OCAG along with its own agenda. For example, as per the targeted output “Training and Awareness building Consultation with stakeholders on various PFM Issues” mentioned in the Operational Plan of OCAG for 2022-2023, FIMA was supposed to conduct 2 workshops. Against this output, FIMA conducted 9 workshops in 2022-2023 where senior and mid-level audit managers of various capacities, FIMA faculties and AAG probationers participated.

11.2 Observance of National Days

National Days are the most important national events in which we as a proud members of our nation express unison, harmony, and peace in light of the history, heritage, victory and glory achieved by the state. The aim is to inculcate values and commitments in the hearts of young generations so that they can move forward individually and collectively towards the path of enlightenment and prosperity. The most important national days in our country are Independence Day, International Mother Language Day, Victory Day and the National Mourning Day. FIMA observes these days in a befitting manner. Programs in observance of national days include discussion meeting, cultural program, holding special *doa*, placing floral wreaths, etc.

11.3 Mess Night

Mess night is organised for the AAG participating in the Departmental Training Course. During 1 year of the training period, at least three mess nights are expected to take place. The program is arranged and executed by the AAGs with the help of the FIMA faculty. In presence of dignitaries, at times CAG himself along with senior management officials of the Audit and Accounts department, mess night become vibrant gathering.

11.4 Sports Competition

Physical fitness and mental preparedness are prerequisites for any training program. Trainees of FIMA enjoy various indoor and outdoor games such as: Badminton, Table Tennis, Carom, Ludo, Chess etc. FIMA holds sports competitions for the AAGs and FIMA faculty members.

11.5 Debate Competitions

This segment is meant for the participants of Departmental Training Course for the AAGs and the Foundation Training Course for the SAS Apprentices. Participants are organised into teams to engage in a competition. Debate topics are determined by the FIMA faculty, and the mode of communication is English. The competition is evaluated by both FIMA faculty members and external adjudicators.

11.6 Study Tours and Attachments

FIMA organises attachment programs for the trainees to various offices both within and outside the department to provide practical experiences. Apart from formal attachment programs, FIMA arranges excursions for its trainees on a regular basis. These excursions provide a refreshing break from routine and help alleviate monotony.

12. Citizen's Charter

FIMA publishes its Citizen's Charter according to the format prescribed by the Cabinet Division in 2007. The current Citizen's Charter is shown in Appendix G.

13. Calendar of Returns

FIMA is required to send monthly, quarterly, half-yearly, and annual reports and returns to the relevant authorities. The formats of returns are set out in Appendix H.

14. Important Office Orders

For its day-to-day business improvement, FIMA has issued various important office orders of significant importance. Some such orders are attached as Appendix I.

FINANCIAL MANAGEMENT ACADEMY (FIMA)
(The Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)
A/7, Lalasarai, Mirpur-14, Dhaka-1206.
www.fima.gov.bd

Training Curriculum for TOT on Preparation of Financial Statements in FRC Format

Background

Article 128(1) of the Constitution of the People's Republic of Bangladesh categorically states that the Auditor General shall audit the public accounts of the Republic and of all courts of law and all authorities and officers of the government. For that purpose, with the approval of the President, the public accounts of the Republic shall be kept in such form and in such manner as the Auditor General may determine. In addition, section 5(1) of the Comptroller and Auditor General (Additional Functions) Act 1974, states that the Auditor General may audit the accounts of any statutory public authority, public enterprise, and local authority. Financial Reporting Council is empowered under the Financial Reporting Act, 2015 to bring the financial reporting activities of the said statutory public authorities, public enterprises, and local authorities under a well-regulated framework and to formulate standards for the accounting profession. Besides, the Auditor General shall prepare the commercial accounts and a general financial statement incorporating a summary of the accounts of the Government, statutory public authorities, public enterprises, and local authorities in accordance with sections 6 and 7 respectively of the Comptroller and Auditor General (Additional Functions) Act 1974. As a result, it is necessary to form a core group of CAG officials with the aim of consolidating the financial reporting framework and developing the capacity to prepare financial reports of the above-mentioned institutions. To ensure the successful implementation of accounting standards, training, and education initiatives were introduced. The training Curriculum is designed to educate accountants, finance professionals, auditors, and other stakeholders on the specific requirements of the FRC's financial reporting standards. It emphasizes the development of professional competence among finance professionals. It aims to equip them with the necessary skills to prepare accurate, reliable, and compliant financial statements that meet the FRC's standards.

Rationale of the Training

The rationale behind developing the TOT to create a critical mass that can facilitate the training on preparing financial statements by the format specified by the Financial Reporting Council (FRC) is to ensure consistency, accuracy, and transparency in financial reporting. The curriculum aims to equip participants with the necessary knowledge and skills to adhere to the FRC's standards

and guidelines, ultimately leading to high-quality financial statements that meet the needs of various stakeholders. Here are some key reasons for the curriculum. The primary reasons and benefits for conducting the training are provided below.

A. Compliance with Regulatory Requirements: The FRC is a regulatory body responsible for setting accounting standards and guidelines to ensure consistency and comparability in financial statements. The training curriculum ensures that professionals understand and comply with these standards to avoid potential legal or regulatory issues.

B. Accuracy and Reliability: By providing a thorough understanding of accounting principles and financial reporting standards, the curriculum helps professionals prepare accurate and reliable financial statements. This, in turn, enhances the credibility of the financial information presented to stakeholders, such as investors, creditors, and regulators.

C. Consistency in Reporting: The curriculum promotes consistent reporting practices among different entities, making it easier for users of financial statements to compare and analyze financial information across statutory public authorities and enterprises.

D. Transparency and Accountability: A well-structured curriculum encourages professionals to provide transparent and meaningful disclosures in financial statements. This helps in building trust and confidence among stakeholders, as they can see a clear representation of the organisation's financial position and performance.

E. Effective Audit and Review Processes: For auditors and reviewers, the curriculum facilitates a standardised approach to examining financial statements. This streamlines the audit process, ensures thoroughness, and reduces the risk of overlooking critical areas.

F. Professional Development and Competence: The training curriculum enhances the knowledge and skills of finance professionals, making them more competent and valuable in their roles. It fosters a culture of continuous learning and professional development in the accounting and finance industry.

In conclusion, the training curriculum for preparing financial statements in the format specified by the Financial Reporting Council is essential for promoting transparency, accuracy, and consistency in financial reporting. It ensures compliance with regulatory requirements, enhances decision-making processes, and protects the interests of stakeholders, while also fostering professional development among finance professionals.

Course Learning Objectives

The course learning objectives are designed to enable participants to prepare financial statements that meet the FRC's regulatory requirements and contribute to transparent and reliable financial reporting in Bangladesh. These objectives aim to develop participants technical competencies, ethical awareness, and understanding of the broader context of financial reporting in the country.

Particularly, it will help the participants to:

- Understand the legal and regulatory framework governing financial reporting for SPAs in Bangladesh
- Familiarize with the specific accounting standards prescribed by the FRC and their application to various financial transactions
- Prepare the balance sheet, income statement, and cash flow statement according to FRC's prescribed format and guidelines
- Classify and present assets, liabilities, equity, revenue, and expenses appropriately in financial statements
- Apply the relevant accounting standards for specific elements of the financial statements, such as revenue recognition, inventory valuation, and depreciation
- Identify the necessary disclosures and notes required to be presented in financial statements as per FRC's guidelines
- Understand the principles of consolidation accounting and the requirements for preparing consolidated financial statements
- Prepare consolidated financial statements in line with FRC's guidelines.

Expected Participants

In the TOT course, this training course aims to train the potential participants from OCAG and its audit directorates including OCGA, OCGDF, and ADG(Finance), Bangladesh Railway. After completing the TOT course, the training course aims to train the participants of various statutory public authorities and enterprises.

Course Module Structure

Course Duration	Module Name	Learning Objectives	Module Key Learning Points (KLPs)
5 Days	Module: Preparing Accounts	Given the reading materials, PPT presentation, and discussion, by the end of the module, participants will understand the Fundamentals of Financial Reporting, the Financial Reporting Framework for SPAs, and the Preparation of Financial Statements.	i. Understanding Public Sector Entities and their Existing Accounting Practices.
			ii. Overview of FRA, 2015, and Regulatory Requirements of Financial Reporting: Sections 40-44 of FRA, 2015 <ul style="list-style-type: none"> ▪ Basis of Accounting and Level of Requirements as per FRA, 2015. ▪ Cash Basis Accounting as per level -5: Cash Basis Receipts and Payments, and Budget vs Actual. Transition from Cash Basis to MAB. ▪ Financial Reporting Formats (L-4): Cash Transaction, Non-Cash Transaction, Entry to General Ledger, Rules of Debit and Credit, Accounting Cycle.
			iii. Procedures to Prepare three (3) additional statements/forms under MAB. <ul style="list-style-type: none"> • New components under the MAB system, their recognition, valuation and presentation • Transition from MAB to Simple Accrual Basis(L-3) for preparing Balance Sheet, Income Statement, Cash Flows, and Change in Equity ▪ Transition from Simple Accrual to Full Accrual Basis as per IPSAS.
			iv. Financial Report Preparation under MAB (L-4) <ul style="list-style-type: none"> ▪ Auditing Process/Procedure for SPAs.

Training Methodology

The Training Curriculum for Preparation of Financial Statements will utilize a comprehensive training methodology. It will involve co-facilitation, including lectures, presentations, practical demonstrations using formats of Financial Statements made by FRC, and interactive discussions, promoting direct engagement between trainers and participants for effective knowledge exchange and concept clarification. Practical application will be emphasized through case studies, and group exercises enabling participants to analyze real-world scenarios, identify issues, and propose suitable testing procedures and solutions. This dynamic approach aims to enhance participants skills and understanding of financial processes, fostering a more proficient and confident workforce in the SPAs domain and enabling them to use the information of financial reports in their decision-making process.

Appendix-B**FINANCIAL MANAGEMENT ACADEMY (FIMA)**

(Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)

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

www.fima.gov.bd

Charter of Duties for CMT**Course Director:**

1. Planning the course outline.
2. Updating the course curriculum based on course end review and feedback.
3. Monitoring the designing of routine as per plan and ensuring the communication with resource persons.
4. Monitoring the performance of the course supervisor.
5. Directing the activities concerning the merit list of the result, certificate, release orders, and all other ancillary matters.
6. Directing the development and implementation of attachment schedules as applicable.
7. Reporting on the progress of the course and the overall affairs to the Course Advisor on a regular basis.
8. Monitoring and directing TMS activities.
9. Directing the CS and CC on the cleanliness of the classroom, serving tables and utensils, furniture, washrooms, and other open spaces of the floor concerned.
10. Surprise visits to the classrooms.

Course Supervisor:

1. Planning and implementation of the course following the syllabus/content with a view to managing the course properly.
2. Updating the list of resource persons subject-wise.
3. Designing routine as per plan and communicating with resource persons.
4. Timely apprising the speakers of the classes.
5. Collecting examination question papers from the speakers.
6. Promptly resolving any issues regarding course management.
7. Monitoring the attendance of the participants.
8. Supervising the responsibilities assigned to the Course Coordinators.
9. Directing and supervising activities concerning the merit list of the result, certificate, release orders, and all other ancillary matters.
10. Taking feedback and re-briefing on the course during the free time in case a resource person arrives late.
11. Developing and implementing attachment schedules as applicable.
12. Performing any other duties as assigned by the Director General and Course Director.
13. Reporting on the progress of the course and the overall affairs to the Course Director at the end of the week.
14. Assisting all resource persons to register in the TMS.
15. Monitoring the overall cleanliness of the classroom, serving tables and utensils, furniture, washrooms, and other open spaces of the floor concerned.

Course Coordinators:

1. Overseeing the cleanliness of the classroom and functionalities of the electronic devices before a session.

2. Taking the attendance sheet 30 minutes after the beginning of the session in order to deduce the number of present trainees and sending the information to the Course Supervisor.
3. Appraising the trainees and the speaker for the timely commencement and conclusion of the session.
4. Offering honorarium to the speaker.
5. Developing routine, presenting in a file, circulating and posting the same on the notice board following the direction of the Course Supervisor.
6. Maintaining communication regarding the overall affairs of the participants.
7. Monitoring the quality and presentation of the snacks for the participants.
8. Xeroxing, preserving, and distributing the question papers, safeguarding the examination papers, and providing them to the examiners with proper confidentiality.
9. Creating guest lists and arranging the auditorium for various programmes for the participants.
10. Producing a summary of the class evaluation and presenting the same in the file.
11. Assisting in generating result list as applicable.
12. Supervising the tea boy, cleaner and computer operator.
13. Assisting with activities concerning the merit list of the result, certificate, release orders, and all other ancillary matters.
14. Performing any other duties as assigned by the Director General, Course Director, and Course Supervisor.
15. Ensuring the overall cleanliness of the classroom, serving tables and utensils, furniture, washrooms, and other open spaces of the floor concerned.

Class Monitor:

1. To receive the resource person from the trainers lounge and escort him to the session room;
2. To check the availability and functionality of all classroom equipment like marker, duster, flip-chart, projector and sound system;
3. To help the resource person to connect USB to laptop and desktop;
4. To ensure the presence of all participants in the classroom on time;
5. To inform the CC of the causes of absence of any participant in the class;
6. To communicate all instructions to the peers;
7. To report the overall cleanliness of the classroom to the CC;
8. To monitor the work quality of Tea Boy and Cleaner;
9. To monitor the distribution and collection of trainer evaluation form;
10. To monitor the serving of lunch, snacks and tea to the resource person;
11. To facilitate the timely presence of the participants after any breaks;
12. To report to CC any issues of the class;
13. To escort the resource person to the lift lobby.

Computer Operators:

1. Checking the functionalities of the laptop, sound system and other electronic devices before a session.
2. Preparing the laptop with course materials of the resource persons.
3. Informing the course management about any issues regarding the laptop/sound system.
4. Testing the laptop and sound system after the session.
5. Providing necessary course materials to the participants

-Sd-
(Md Firoz Khan)
Director (Admin)
Phone:8715390
E-mail: firoz.khan@cag.org.bd

Appendix-C

FINANCIAL MANAGEMENT ACADEMY (FIMA)
 (Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)
 A/7, Lalasarai, Mirpur-14, Dhaka-1206.
 www.fima.gov.bd

Do's and Don'ts for the participants at FIMA**Overall Do's**

1. Be attentive to punctuality and discipline.
2. Always wear the name badge while out of dormitory at the Academy.
3. Admit your fault unhesitatingly and express your grief if you make any mistake in words or deeds.
4. Inform the Course Administration if you have any grievance. First talk to the Course Coordinator in case of issues pertaining to Course Management.
5. Thank the person if/s/he helps you or shows courtesy. Reply in return if someone thanks you.
6. Speak in a fairly low voice.
7. Make space for the person walking fast.
8. Follow properly the instructions pertaining to the dress-code.
9. Let others speak first and listen attentively to what they say.
10. Show proper respect to each other.
11. Show modesty in your bearing.
12. Stand up in respect to an approaching senior.
13. Be refined in attire, speaking and demeanour.

Don'ts

1. Leaving the campus is prohibited without the prior approval from the competent authority.
2. Don't do anything that disrupts the professional or personal harmony.
3. Avoid exasperation under any circumstances.
4. Don't hurt anyone's feelings and belief.
5. Avoid discriminatory behavior in all circumstances.
6. Don't put hand/s in the pocket/s while greeting or conversing with any senior.
7. Avoid indiscretion, intemperance and flamboyance in your bearing.
8. It is not courteous to sit keeping a lady standing.
9. Neither a too introvert nor a too extrovert be.
10. Avoid calling someone loudly from far away.
11. Avoid underestimating other and overestimating yourself.
12. Avoid using emotional language and rough demeanour.
13. Don't speak standing at the corridor or on the way.
14. The Academy is a smoking free zone. So don't smoke while on the campus.
15. It's not permissible to use the vehicle of the officers and the staff without the prior approval from the competent authority.
16. Avoid negative mindset.
17. Don't waste time.
18. Keep yourself away from any type of sensitive political and religious conference.
19. Don't use the computer and the printer of the course secretariat without the prior approval from the Course Management Team.

Classroom**Do's**

1. Sit in the classroom at least five minutes prior to the commencement of the session.

2. Show proper respect to the speaker.
3. Seek permission from the speaker to go outside the classroom on inevitable cause.
4. Let others to take the supplied handouts after you have taken yours.
5. Be attentive to the session.
6. Pass the attendance sheet forthright after you have put your signature on it.
7. Seek permission from the speaker before you speak.
8. Speak after being well-informed.
9. Put forward objective and relevant questions. Raise your hand before you ask a question.
10. Be respectful of and forbearing to other's comments.
11. If necessary, stand up and speak up seeking permission for the speaker.
12. Maintain silence until the session ends.

Don'ts

1. Carrying Mobile phone is strictly prohibited in the classroom.
2. Don't interrupt while someone else is putting forward question/s.
3. Don't ask the speaker too many or irrelevant questions.
4. Avoid asking questions without seeking permission from the speaker.
5. Never make an aggressive comment or question.
6. Don't show immodesty while having an opinion contrary to the speakers.
7. Don't criticise others.
8. Don't gossip with the person sitting next to you or anyone during the session.
9. Don't go outside the classroom without permission and on trifle grounds.
10. Avoid being physically and mentally aggressive.
11. Avoid using the laptops and perusing the books that are not permitted.
12. Don't waste your time unnecessarily in the washroom.

Games

Do's

1. Maintain discipline while participating in the games.
2. Abide by the directions/suggestions of the instructors.
3. Be respectful to the laws of the competition.
4. Take the decision of the referee/instructor easy.
5. Be careful to yourself and avoid unnecessary excitement.
6. Carry the credentials of forbearance.

Don'ts

1. Don't be ill-tempered towards the competitor.
2. Don't play in a way that puts you and others in problems.

Library

Do's

1. Maintain silence.
2. Be careful to the cleanliness of the library.
3. Keep on the table the books taken from the self/rack.
4. Abide by the rules of the library.
5. Return the book/s in time and help others to avail the opportunity.
6. Take care of the book/s. Put on formal attire before coming the library.
7. Know the time-table of the library.
8. Avoid personal conversation in the library.

Don'ts

1. Don't drag the chair making cracking sound.
2. Don't tear the page/s or spoil the cover page of the book/s.

Personal Study**Do's**

1. Study regularly.
2. Study the summary of the lecture regularly.
3. Study and help others study.
4. Properly utilise the library.
5. Take help from the concerned Faculty, if necessary.
6. Be prepared for the examination on any date.
7. Fill up every day's learning point/s regularly.
8. Keep in mind - "A stitch in time saves nine."
9. Give importance to the Recap Session/s.

Don'ts

1. Don't study in a way that disturbs others.
2. Don't put off any work for future.
3. Don't use mobile phone in the library.

Evaluation**Do's**

1. Carefully read the Evaluation Guideline and abide by it.
2. Be well-informed during the briefing on Evaluation in case of any query. Besides, consult with the Evaluation Officer seeking permission from the Course Management Team.
4. Try to express team comment/s instead of personal comment/s during oral Evaluation.
3. Discuss as much as possible before presenting your speech.
5. Properly and punctually evaluate the speaker/s as number is allocated for this.

Don'ts

1. Don't let your personal likings/disliking influence the Evaluation.
2. Avoid putting forward illogical demand/recommendations and meaningless criticism.
3. Don't hurt other/s during oral Evaluation.
4. Avoid exaggeration in commendation or criticism.

Examination Hall**Do's**

1. Maintain silence.
2. Cooperate with the invigilator/sin their job/s.
3. Be relevant and precise in answering questions.
4. Utilize the time properly.
5. Ensure that you have written down your name and roll number.

Don'ts

1. Unfair means in the examination hall will be treated as misconduct and will be dealt with severely in accordance with the law.
2. Avoid the mindset of helping and seeking help from other/sin the examination hall.
3. Mobile phone is strictly prohibited in the examination hall.
4. Behavior towards the Faculty and Participants of other Courses

Do's

1. Try to mix up with the faculty with modesty and earnestness.
2. Show proper respect to the participants from other courses.
3. Greet the Faculty and the participants from other courses.
4. Please notify the Course Management Team before you meet any Faculty in his office on necessity.

Don'ts

1. Avoid doing criticism.
2. Avoid showing off your erstwhile or any sort of relation with the Faculty.
3. Never behave with the participants of other courses in a way that mortifies them.

Behaviour towards the Employees**Do's**

1. Be modest and humanitarian in your attitude towards the Room boy, Classroom attendant, employees of the canteen, library and others.
2. Make space for your co-participant to avail the assistance of the Room boy.
3. Inform the authority in case of any employee's immodest behaviour.

Don'ts

1. Never force any employee to do something beyond his charter of duty.
2. Don't rebuke the employee if he fails to carry out his assigned duty or misbehaves.
3. Inform the matter to the authority.

Cultural Functions**Do's**

1. Take your seat at least ten minutes prior to the commencement of any programme.
2. Stand up and show respect to the Chief Guest during his entrance.
3. Cultivate Officer like self-restraint while enjoying the refined entertainment.
4. Help the volunteers to conduct the programmes as per the schedule.
5. Encourage the performers with clapping as and when necessary.
6. Keep in mind that the function should be refined, up to the taste & standard and solemn.
7. Bear the sense of being moderate in everything.

Don'ts

1. Do not show too much excitement during the programme.
2. Never make any indecent remark or bad comment.
3. Do not put your leg under the seat in front of you.
4. Do not talk with the persons sitting next to you during the programme.
5. Do not request the organiser to arrange something beyond his/her scheduled item/s.
6. Avoid loud cheering and uttering "One more; one more."

-Sd-
(Md Abul Kashem)
Deputy Director (AAG)

Appendix-D

FINANCIAL MANAGEMENT ACADEMY (FIMA)
 (Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)
 A/7, Lalasarai, Mirpur-14, Dhaka-1206.
 www.fima.gov.bd

Name of the Course:

Date:

Session	Subject	Speaker	Designation
Session 1&2 : 09.05 to 11.05			
Session 3&4 : 11.20 to 01.20			
Session 5&6 : 02.00 to 04.00			

A. Session Evaluation:

(Please give points between 1 to 10 (10 being the highest and 1 being the lowest))

Sl.	Issues	Session 1&2	Session 3&4	Session 5&6
1	To what extent do you feel you have learned from the session?			-
2	To what extent has your understanding of the subject improved or increased as a result of the session?			-
3	Did the session meet your expectations?			-
4	Did the session stimulate your interests?			-
5	Did the session include exercises/quiz/case study etc. to achieve the session objectives?			-
6	Did the session contain learning objectives at the beginning of the session?			-
7	Did the session follow effective time management (Session starts and ends on time)?			-
Total =				

B. Trainer Evaluation:

(Please give points between 1 to 6 (with 6 being the highest and 1 being the lowest))

Sl.	Issues	Session 1&2	Session 3&4	Session 5&6
1	Knowledge of subject Matter			-
2	Organisation and preparation for the session			-
3	Style and delivery			-
4	Responsiveness to participants			-
5	Openness to discussion			-
Total =				
Grand Total (A+B) =				

Name of Participant:



Post Course Evaluation Questionnaire

To be completed by all Course Participants at the end of training

Course Title: Financial Management Course for Assistant Engineers of DPHE (Batch-4)

Date: 20-08-2023 to 24-08-2023

Venue: Financial Management Academy (FIMA)

You have just completed the Training On “Financial Management Course for Assistant Engineers of DPHE (Batch-4)”. Therefore, your evaluation and suggestions are VERY IMPORTANT. Please take a few moments to complete this questionnaire. Your input will help us to improve the course where necessary and to ensure that future participants gain maximum benefit.

Please indicate the response that best represents your opinion and provide additional comments where necessary:

A. Course Content

1. The course content was relevant for my training needs.

Comments: *Yes, fully* *Partly* *Not at All*

2. Key Concepts were clearly presented in well-organised way and with familiar examples to reinforce my understanding.

Comments: *Yes, fully* *Partly* *Not at All*

3. Sufficient Opportunities to apply new techniques and skills were provided during the session.

Comments: *Yes, fully* *Partly* *Not at All*

4. Power Point slides were attractive and effective and reinforced the important points.

Comments: *Yes, fully* *Partly* *Not at All*

5. The pace of instruction was:

Comments: *too slow* *too fast* *just right* .

6. Based on your ratings above, what changes would you suggest to **COURSE CONTENT** to improve the value and effectiveness of this course?

B. Resource Person Effectiveness

1. Please Rate the **OVERALL PERFORMANCE** of the Resource Persons

Comments: Yes, fully Partly Not at All

2. The Resource Persons were well prepared and knowledgeable about the subject matter.

Comments: Yes, fully Partly Not at All

3. The Resource Persons provided an overview of the agenda at the start of each session.

Comments: Yes, Always Sometimes Never

4. The Resource Persons maintained my interest and motivation throughout every session.

Comments: Yes, Always Sometimes Never

5. The Resource Persons emphasized and highlighted key concepts and ideas to enhance my understanding.

Comments: Yes, Always Sometimes Never

6. The Resource Persons frequently provided opportunities for questions and discussions.

Comments: Yes, Always Sometimes Never

7. The Resource Persons provided examples from real-life to illustrate key concepts.

Comments: Yes, Always Sometimes Never

8. The Resource Persons maintained a professional but friendly manner throughout the sessions.

Comments: Yes, Always Sometimes Never

9. The Resource Persons managed time effectively and completed the agenda as planned.

Comments: Yes, Always Sometimes Never

10. Please provide your personal feedback to the Resource Persons

Your Most Favorite Trainers	Your Less Favorite Trainers
1.	1.
2.	2.
3.	3.
4.	4.
5.	5.
6.	6.

C. Training Environment Assessment:

1. Please Rate the OVERALL PERFORMANCE of the Course Management Team

Comments: *Excellent* *Satisfactory* *Needs Improvement*

2. The Course Management Team showed interest and cooperated throughout the Course.

Comments: *Yes, Always* *Sometimes* *Never*

3. How do you rate the FIMA facilities?

1. Sitting Arrangement	<input type="checkbox"/> <i>Very good</i>	<input type="checkbox"/> <i>Good</i>	<input type="checkbox"/> <i>Poor</i>	<input type="checkbox"/> <i>Very Poor</i>
2. Lighting & Cooling Arrangements	<input type="checkbox"/> <i>Very good</i>	<input type="checkbox"/> <i>Good</i>	<input type="checkbox"/> <i>Poor</i>	<input type="checkbox"/> <i>Very Poor</i>
3. Teaching Aids (Multi –media, white board, flip charts etc.)	<input type="checkbox"/> <i>Very good</i>	<input type="checkbox"/> <i>Good</i>	<input type="checkbox"/> <i>Poor</i>	<input type="checkbox"/> <i>Very Poor</i>

4. <i>FIMA Cafeteria Services</i>	<input type="checkbox"/> <i>Very good</i>	<input type="checkbox"/> <i>Good</i>	<input type="checkbox"/> <i>Poor</i>	<input type="checkbox"/> <i>Very Poor</i>
5. <i>Support Staff Services</i>	<input type="checkbox"/> <i>Very good</i>	<input type="checkbox"/> <i>Good</i>	<input type="checkbox"/> <i>Poor</i>	<input type="checkbox"/> <i>Very Poor</i>

D. Overall Comments:

1. *The three (3) most important things I learned during this course are:*

2. *Suggestions for Improvement (if any):*

3. *Additional Comments or Observations:*

Name: _____

Date: _____

**THANK YOU FOR YOUR PARTICIPATION THIS COURSE MORE EFFECTIVE FOR
FUTURE PARTICIPANTS.**

E. Format of Review of Course Materials:



Appendix-F

ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা)
(বাংলাদেশের কম্পট্রোলার এন্ড অডিটর জেনারেল কার্যালয়ের প্রশিক্ষণ প্রতিষ্ঠান)
এ/৭, লালাসরাই, মিরপুর-১৪, ঢাকা-১২০৬
www.fima.gov.bd

নম্বর- চ-২.০৬.০০০০.২০০.৪৫.০০২.২২-

তারিখ : /০১/২০২৩ খ্রি:

অফিস আদেশ

ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা) য় আয়োজিত “Continuous Professional Development (CPD)” শীর্ষক প্রশিক্ষণ কোর্সের ২টি ব্যাচের প্রশিক্ষণ ইতোমধ্যে সমাপ্ত হয়েছে। কোর্সের লার্নিং অবজেকটিভ অর্জনের ক্ষেত্রে প্রশিক্ষকগণ কর্তৃক প্রস্তুতকৃত ম্যাটেরিয়ালসের উপযোগিতা পর্যালোচনা এবং প্রশিক্ষার্থীগণের Feedback/কোর্স ম্যাটেরিয়ালসমূহ রিভিউ করা আবশ্যিক এবং একটি উত্তম চর্চা। এপ্রেক্ষিতে সংশ্লিষ্ট কোর্সের কোর্স ম্যাটেরিয়ালস রিভিউ করার জন্য নিম্নবর্ণিত কর্মকর্তাগণের সমন্বয়ে আদিষ্ট হয়ে একটি কমিটি গঠন করা হলো।

ক্রমিক নম্বর	সদস্যদের নাম ও পদবী	কমিটিতে অবস্থান
০১.	মহাপরিচালক, ফিমা	সভাপতি
০২.	পরিচালক (প্রশিক্ষণ), ফিমা	সদস্য
০৩.	পরিচালক (প্রশাসন), ফিমা	সদস্য
০৪.	উপপরিচালক, ফিমা	সদস্য
০৫.	নিরীক্ষা ও হিসাবরক্ষণ কর্মকর্তা, ফিমা	সদস্য সচিব

Terms of Reference (TOR):

1. Continuous Professional Development (CPD) এর কোর্স ম্যাটেরিয়ালস পর্যালোচনা করে সুনির্দিষ্ট ও বাস্তবভিত্তিক সংযোজন/পরিমার্জন করা।
২. বিগত কোর্সের প্রশিক্ষার্থীগণের Feedback/পর্যালোচনা ও সুপারিশ সন্নিবেশ করা।
৩. আগামী ১২ কর্মদিবসের মধ্যে রিভিউ তৈরি করা।

()
পরিচালক (প্রশিক্ষণ)
ফোন :

নম্বর- চ-২.০৬.০০০০.২০০.৪৫.০০২.২২-

তারিখ : /০১/২০২৩ খ্রি:

অনুলিপি সদয় অবগতি ও প্রয়োজনীয় ব্যবস্থা গ্রহণের জন্য প্রেরণ করা হলো (জ্যেষ্ঠতার ক্রমানুসারে নয়) :

১. মহাপরিচালক, ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা), ঢাকা।
২. পরিচালক(প্রশাসন/প্রশিক্ষণ), ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা), ঢাকা।
৩. উপপরিচালক, ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা), ঢাকা।
৪. নিরীক্ষা ও হিসাবরক্ষণ কর্মকর্তা, ফিমা
৫. অফিস কপি/গার্ড ফাইল।



ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমী (ফিমা)
www.fima.gov.bd

সিটিজেন চার্টার



১. **ডিশন:** সূত্র সম্পদ ব্যবস্থাপনার জন্য সরকারি কর্মচারীদের পেশাগত দক্ষতা বৃদ্ধির লক্ষ্যে ফিন্যান্সিয়াল ম্যানেজমেন্ট একাডেমীকে প্রশিক্ষণের নির্ভরযোগ্য প্রতিষ্ঠান হিসেবে গড়ে তোলা।
২. **মিশন:** ক) মানসম্পন্ন প্রশিক্ষণের মাধ্যমে দক্ষ ও পেশাদার মানব সম্পদ গড়ে তোলা। খ) সরকারি আর্থিক ব্যবস্থাপনা বিষয়ে নতুন এবং উদ্ভাবনামূলক ধ্যান-ধারণা আদান-প্রদানের লক্ষ্যে সমাজে বিস্তৃত প্রশিক্ষণ প্রতিষ্ঠানের সাথে অংশীদারিত্ব গড়ে তোলা।
৩. **সেবা প্রদান প্রতিশ্রুতি:** প্রশিক্ষণ একাডেমী কর্তৃক প্রদত্ত সেবা/প্রশিক্ষণ কোর্সসমূহের তালিকা এবং সময়সীমা নিম্নরূপ:

৩.১ নিয়মিত প্রশিক্ষণ কোর্সসমূহ:

ক্র. নং.	প্রশিক্ষণের নাম	সেবা প্রদান পদ্ধতি	সেবার মূল্য এক পদ্ধতি	পরিচালক কর্তৃক নাম, পদবী, ফোন ও ই-মেইল
১.	বিসিএস অফিসার বিভাগীয় প্রশিক্ষণ	১ বছর	সরকারি	পরিচালক (প্রশিক্ষণ) ফোন: ৮৭১৫৩৯০ ই-মেইল: fimaocag.bd@gmail.com
২.	এসএএ/এসআরএস পাট-১ ও পাট-২ প্রশিক্ষণ	০৫ কর্মদিবস	"	"
৩.	ট্রেনিং ইন বাজেট এন্ড একাউন্টিং সিস্টেম (TIBAS)	১০ কর্মদিবস	"	"
৪.	Internal Audit Course	০৫ কর্মদিবস	"	"
৫.	ম্যানেজমেন্ট এন্ড নিউজার্সিপ	০৫ কর্মদিবস	"	"
৬.	English for Work, IoT Courses	০৫ কর্মদিবস	"	"
৭.	অডিট এন্ড একাউন্টিং বিষয়ক অ্যান্ডান কোর্সসমূহ	০৫ কর্মদিবস	"	"

৩.২ অনুরোধভিত্তিক/অন্যান্য কোর্সসমূহ:

ক্র. নং.	প্রশিক্ষণের নাম	সেবা প্রদান পদ্ধতি	সেবার মূল্য এক পদ্ধতি	পরিচালক কর্তৃক নাম, পদবী, ফোন ও ই-মেইল
১.	PFM and Audit & Accounts Course for Bangladesh Army	১০ কর্মদিবস	সরকারি	পরিচালক (প্রশিক্ষণ) ফোন: ৮৭১৫৩৯০ ই-মেইল: fimaocag.bd@gmail.com
২.	PFM Course for SEIP Project	১০ কর্মদিবস	"	"
৩.	PFM Course for R&H Engineers	০৫ কর্মদিবস	"	"
৪.	Public Procurement Course	০৩/০৫ কর্মদিবস	"	"
৫.	PFM Course for LGED Engineers	০৫ কর্মদিবস	"	"
৬.	Special Training for Anti-corruption Commission Officials	০৫ কর্মদিবস	"	"
৭.	বিভিন্ন প্রতিষ্ঠানের অনুরোধভিত্তিক কোর্স সেমিনার	-	-	-

৩.৩ প্রশিক্ষণ সংক্রান্ত সেবাসমূহ:

ক্র. নং.	সেবার নাম	সেবা প্রদান পদ্ধতি	সেবার মূল্য এক পদ্ধতি	পরিচালক কর্তৃক নাম, পদবী, ফোন ও ই-মেইল
১.	প্রশিক্ষণ বর্ধপত্র প্রণয়ন ও মূল্য	কর্তৃপক্ষের আদেশ অনুযায়ী	আর্থিক বিবি বিদ্যে অস্বাভাবিক (বাজেট বাজেট)	পরিচালক (প্রশিক্ষণ)
২.	প্রশিক্ষণী মনোনয়নের জন্য স্বেচ্ছা প্রতিষ্ঠানসমূহে অনুরোধপত্র প্রেরণ	"	"	উপপরিচালক (প্রশিক্ষণ)
৩.	প্রশিক্ষণ সংক্রান্ত তথ্য ওরব সাইট/ই-মেইল এর মাধ্যমে প্রদান	"	"	উপপরিচালক (প্রশিক্ষণ)
৪.	প্রশিক্ষণার্থীদের কোর্স নির্দেশিকাপ্রদান	"	"	উপপরিচালক (প্রশিক্ষণ)
৫.	শিক্ষা সফর ও সফুতিমূলক প্রশিক্ষণের আয়োজন	"	"	কোর্স সমন্বয়কারী
৬.	অনুরোধভিত্তিক কোর্সের বাজেট ও প্রোগ্রাম ডিজাইন	"	"	উপপরিচালক (প্রশিক্ষণ)
৭.	ফিমার Facebook Page এর মাধ্যমে মতামত ও অভিজ্ঞতা বিদ্যমান	"	"	উপপরিচালক (প্রশিক্ষণ)

৩.৪ বিবিধ সেবাসমূহ:

ক্র. নং.	সেবার নাম	সেবার মূল্য এক পদ্ধতি
১.	আনুষ্ঠানিক ও পেনশন (সংশ্লিষ্ট কর্তৃক/কর্মচারী)	১০ কর্মদিবস
২.	কর্মকর্তা/কর্মচারীদের ক্ষমাণ তহবিল হতে আর্থিক সাহায্য	০৫ কর্মদিবস
৩.	একাত্তরের ওয়েবসাইটের তথ্য সংযোজন এবং হালনাগাদকরণ	০৫ কর্মদিবস
৪.	অডিটোরিয়াম, প্রশিক্ষণ কক্ষ, কম্পিউটার ল্যাব, ডরমিটরির সিট ভাড়া প্রদান (আগ্রহী ব্যক্তি বা প্রতিষ্ঠান)	০৫ কর্মদিবস
৫.	জাতীয় দিবসসমূহ উদ্‌যাপন ও সামাজিক সেবামূলক কার্যক্রম	০৫ কর্মদিবস

৪. ভবিষ্যৎ প্রতিশ্রুতিসমূহ:

ক্র. নং.	সেবার নাম
১.	অনলাইন কোর্স চালুকরণ
২.	ফিমাকে আন্তর্জাতিক পর্যায়ে উন্নীতকরণ
৩.	আর্থিক ব্যবস্থাপনার বিভিন্ন Professional Course প্রদান
৪.	কোর্সসমূহ আরও ব্যবহারিক জ্ঞানসম্পন্ন করা
৫.	জাতীয়/আন্তর্জাতিক পর্যায়ে প্রশিক্ষণ ই-কন্টেন্টসমূহের সাথে জ্ঞান ও অভিজ্ঞতা বিনিময়ের নিমিত্ত Online Connectivity প্রবর্তন করা।

৫. মতামত/অভিযোগ/সুপারিশ: মাপারিক সনদে বর্ণিত কোন সেবা বা সেবা প্রদান বিষয়ে মতামত, অভিযোগ, সুপারিশ থাকলে তা দুইপক্ষের মতামত, অভিযোগ, সুপারিশ থাকলে তা দুইপক্ষের মতামত, অভিযোগ বস্তু রাখা আছে। এছাড়াও fimaocag.bd@gmail.com এ মেইল করা যেতে পারে। প্রশিক্ষণ সংক্রান্ত বিষয়ে সরকারি সংশ্লিষ্ট কোর্স অডিটরির সাথে যোগাযোগ করা যেতে পারে। সেবা প্রাপ্তিতে যে কোন সমস্যার জন্য পরিচালক (প্রশিক্ষণ) এর সঙ্গে যোগাযোগ করা যেতে পারে। ফিমা সংক্রান্ত তথ্যের জন্য ওয়েবসাইট www.fima.gov.bd ভিজিট করা যেতে পারে।

৬. আমাদের প্রত্যাশা: ক) প্রশিক্ষণ কার্যক্রমে নিয়মিত উপস্থিত থাকা, খ) সনাতন, প্রশিক্ষণে মনোযোগসহ সংশ্লিষ্ট সকলের প্রতি সহযোগিতামূলক মনোভাব পোষণ করা, গ) প্রশিক্ষণ কক্ষ, ফিমা ক্যাম্পাস, ডরমিটরির ও ক্যাফেটেরিয়া পরিষ্কার পরিচ্ছন্ন রাখতে সহযোগিতা করা, ঘ) ফিমা ক্যাম্পাসের সার্বিক পরিবেশ ও শৃঙ্খলা বজায় রাখতে সহযোগিতা করা, ঙ) ফিমার নিয়মকানুন খাটতে সহযোগিতা করা, চ) সকল ক্ষেত্রে গায়, নিষ্ঠা, সততা, সৌজন্যবোধ, সম্মান ও মর্যাদা সম্মুখিত রাখা।

<p>তথ্য প্রদানকারী কর্মকর্তা নিরীক্ষা ও হিসাবরক্ষণ কর্মকর্তা (প্রশিক্ষণ) ফোনঃ ৮৭১৫৩৯৮</p>	<p>প্রত্যাশিত সেবা নিশ্চিতকারী কর্মকর্তা মহাপরিচালক ফোনঃ ৮৭১৫৩৯৫</p>	<p>পরবর্তী উর্ধ্বতন কর্তৃপক্ষ বাংলাদেশের কম্পিউটার এন্ড আউটর জেনারেল এর কার্যালয় ফোনঃ ৪৮৩১৮৩৯৫-৮</p>
--	---	--

Calendar of Returns

মাসিক

ক্রম	রিপোর্ট/রিটার্নের নাম	রিপোর্টের প্রকৃতি	সিএজি অফিসে পৌছানোর সর্বশেষ তারিখ	রিপোর্ট/রিটার্ন প্রেরণকারী শাখা	সিএজি অফিসের যে শাখায় প্রেরণ করতে হয়
১.	অভিযোগ প্রতিকার ব্যবস্থার (Grievance Redress System-GRS) প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি শাখা
২.	অর্থ মন্ত্রণালয় ব্যতীত অন্যান্য মন্ত্রণালয়/বিভাগে একমাসের অধিককাল নিষ্পত্তির অপেক্ষায় পড়ে থাকা কেইসের প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি শাখা
৩.	সিএজি কার্যালয়ের আবাসন পুলভুক্ত বাসার বাড়িভাড়া (প্রযোজ্য ক্ষেত্রে) ও অন্যান্য বিল/কর কর্তন/ আদায় বিবরণীর প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	প্রশাসন শাখা
৪.	সরকারি বাসায় বসবাসরত কর্মকর্তা/কর্মচারীদের বাড়িভাড়া ও অন্যান্য কর কর্তনের সিডিউল প্রেরণ প্রসঙ্গে।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	প্রশাসন শাখা
৫.	সিএজি অফিসে ১ (এক) মাসের অধিককাল নিষ্পত্তির অপেক্ষায় পড়ে থাকা কেইসের প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি-২ শাখা (স্থানীয়)
৬.	অর্থ মন্ত্রণালয়ে ১ (এক) মাসের অধিককাল নিষ্পত্তির অপেক্ষায় পড়ে থাকা কেইসের প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি-২ শাখা
৭.	পদভিত্তিক/গ্রেডভিত্তিক জনবলের রিপোর্ট সংক্রান্ত প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা (স্থানীয়)
৮.	অনিষ্পন্ন বিষয় নিষ্পত্তিকরণের সিডিউল এবং সার-সংক্ষেপ।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি-২ শাখা (স্থানীয়)
৯.	অবসরপ্রাপ্ত সরকারী কর্মকর্তা/কর্মচারীদের পেনশন কেইসসমূহ দ্রুত নিষ্পত্তিকরণ প্রসঙ্গে।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি শাখা
১০.	সিএজি মহোদয়ের সভাপতিত্বে অডিট এন্ড একাউন্টস ডিপার্টমেন্টের অফিস প্রধানগণের সমন্বয়সভা সংক্রান্ত প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি শাখা
১১.	অভিযোগ গ্রহণ ও নিষ্পত্তির প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	পদ্ধতি শাখা
১২.	সরকারি বাসায় বসবাসরত কর্মকর্তা/কর্মচারীগণের বাড়িভাড়া ও অন্যান্য কর কর্তন সংক্রান্ত প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	স্থানীয় শাখা
১৩.	১১ থেকে ২০তম গ্রেড পর্যন্ত পদভিত্তিক জনবলের প্রতিবেদন।	মাসিক	পরবর্তী মাসের ১ম সপ্তাহ	প্রশাসন-২	এনজিই-১ শাখা

ত্রৈমাসিক

ক্রম	রিপোর্ট/রিটার্নের নাম	রিপোর্টের প্রকৃতি	সিএজি অফিসে পৌঁছানোর সর্বশেষ তারিখ	রিপোর্ট/রিটার্ন প্রেরণকারী শাখা	সিএজি অফিসের যে শাখায় প্রেরণ করতে হয়
১.	প্রস্তাবিত অর্গানোগ্রাম অনুযায়ী শূন্য পদের বিবরণ সংক্রান্ত ত্রৈমাসিক প্রতিবেদন।	ত্রৈমাসিক	জুলাই, অক্টোবর এপ্রিল, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান
২.	সিএজি মহোদয় বরাবর আবেদন নিবেদন ও আপীল ইত্যাদি সংশ্লিষ্ট অফিস কর্তৃক স্থগিত রাখা সংক্রান্ত ত্রৈমাসিক প্রতিবেদন।	ত্রৈমাসিক	জুলাই, অক্টোবর এপ্রিল, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	জিবি-৩ শাখা
৩.	শৃঙ্খলাজনিত কার্যক্রমের অগ্রগতি প্রতিবেদন প্রেরণ প্রসঙ্গে।	ত্রৈমাসিক	জুলাই, অক্টোবর এপ্রিল, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	শৃঙ্খলা ও আপিল শাখা
৪.	বিভাগীয় মামলা দ্রুত নিষ্পত্তি সম্পর্কিত ত্রৈমাসিক প্রতিবেদন।	ত্রৈমাসিক	জুলাই, অক্টোবর এপ্রিল, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	শৃঙ্খলা ও আপিল শাখা

ষান্মাসিক

ক্রম	রিপোর্ট/রিটার্নের নাম	রিপোর্টের প্রকৃতি	সিএজি অফিসে পৌঁছানোর সর্বশেষ তারিখ	রিপোর্ট/রিটার্ন প্রেরণকারী শাখা	সিএজি অফিসের যে শাখায় প্রেরণ করতে হয়
১.	সার্টিফিকেট ও অন্যান্য কাগজপত্র জালিয়াতি সংক্রান্ত ষান্মাসিক প্রতিবেদন।	ষান্মাসিক	জুলাই, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	প্রশাসন শাখা
২.	যৌতুক এবং নারী ও শিশু নির্যাতনের বিরুদ্ধে গণসচেতনতা সৃষ্টির লক্ষ্যে গৃহীত কার্যক্রমের ষান্মাসিক প্রতিবেদন।	ষান্মাসিক	জুলাই, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা
৩.	সিএজি এবং উহার অধীনস্থ অফিসসমূহের বেসামরিক কর্মকর্তা/কর্মচারীদের হালনাগাদ পরিসংখ্যানের ষান্মাসিক প্রতিবেদন প্রসঙ্গে।	ষান্মাসিক	জুলাই, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা
৪.	অনিষ্পন্ন অডিট আপত্তির শ্রেণিবিন্যাসকৃত ষান্মাসিক প্রতিবেদন প্রেরণ প্রসঙ্গে।	ষান্মাসিক	জুলাই, জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	অডিট শাখা

বার্ষিক

ক্রম	রিপোর্ট/রিটার্নের নাম	রিপোর্টের প্রকৃতি	সিএজি অফিসে পৌছানোর সর্বশেষ তারিখ	রিপোর্ট/রিটার্ন প্রেরণকারী শাখা	সিএজি অফিসের যে শাখায় প্রেরণ করতে হয়
১.	নন-গেজেটেড কর্মচারীদের চাকুরী স্থায়ীকরণের বার্ষিক প্রতিবেদন প্রসঙ্গে।	বার্ষিক	জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	এনজিই-১ শাখা (স্থানীয়)
২.	মহিলাদের চাকুরীর নির্ধারিত কোটাপূরণ সংক্রান্ত ছক মোতাবেক বার্ষিক প্রতিবেদন।	বার্ষিক	জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা
৩.	রাজস্ব খাত/উন্নয়ন প্রকল্পে জনবল নিয়োগ সংক্রান্ত বার্ষিক প্রতিবেদন প্রেরণ।	বার্ষিক	জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা
৪.	অর্থবছরের মাসিক কর্মকাণ্ডের ভিত্তিতে বার্ষিক প্রতিবেদন	বার্ষিক	জানুয়ারি ১ম সপ্তাহ	প্রশাসন-২	রি-অর্গান শাখা

FINANCIAL MANAGEMENT ACADEMY (FIMA)
(Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)
A/7, Lalasarai, Mirpur-14, Dhaka-1206.
www.fima.gov.bd

Training Curriculum for TOT on Finance and Appropriation Account

1.0 Background:

In the national context of Bangladesh, submitting Finance and Appropriation Accounts before the Parliament is indeed a constitutional requirement. The Finance Accounts provide a comprehensive overview of the government's revenues, expenditures, and financial performance, ensuring transparency and accountability in the management of public funds. Whereas, Appropriation Accounts illustrate the information about budget utilization by comparing actual expenditure against final budget. By adhering to this constitutional obligation, the government demonstrates its commitment to fiscal responsibility and good governance. In the international context, the acceptance of financial reports that are International Public Sector Accounting Standards (IPSAS) compliant is equally significant for Bangladesh. As the world becomes increasingly interconnected, international investors, donor agencies, and multilateral organisations closely monitor the financial stability and fiscal discipline of countries. Reports that adhere to internationally accepted accounting standards and frameworks, such as the Government Finance Statistics (GFS) and the Classification of the Functions of Government (COFOG), enhance the credibility and comparability of Bangladesh's financial data on the global stage. In this regard, the timely submission of Finance and Appropriation Accounts before the Parliament, along with their adherence to internationally accepted frameworks like GFS and COFOG, holds great importance in the national context of Bangladesh. By fulfilling these requirements, the government enhances the credibility of its financial reports, promotes fiscal transparency, and strengthens its position in the global financial community. This, in turn, contributes to sustainable economic development and builds trust among both domestic and international stakeholders.

2.0 Rationale of the Training:

The rationale for Appropriation and Finance Account Training lies in several key factors that aim to ensure effective financial management, transparency, and accountability in government operations. The training is designed to provide relevant stakeholders, particularly those involved in financial matters, with the necessary knowledge and skills to handle budgetary processes, manage public funds, and produce accurate and comprehensive financial reports. This training is also relevant for the officials who are using the information of financial reports in their decision-making process. Below are the primary reasons and benefits for conducting such training:

- a) **Compliance with Constitutional and Legal Requirements:** In many countries, including Bangladesh, submitting Finance and Appropriation Accounts before the Parliament is a

- constitutional requirement. Training helps government officials and personnel understand their roles and responsibilities in meeting these obligations, ensuring compliance with legal frameworks and enhancing the credibility of financial reporting.
- b) **Effective Budgetary Management:** Appropriation and finance accounts training equips individuals with the knowledge to manage budgets efficiently. Participants learn how to allocate funds effectively, monitor expenditures, and assess budgetary performance. This leads to more prudent financial decisions and resource allocation in line with national priorities.
 - c) **Enhancing Transparency and Accountability:** Transparent financial management is essential to building public trust and confidence. By training individuals to maintain accurate financial records and produce comprehensive reports, the government can demonstrate transparency in its financial operations. This, in turn, fosters accountability and minimizes the risk of financial mismanagement or corruption.
 - d) **Timely Reporting and Decision-making:** Adequate training enables government officials to prepare financial reports promptly. Timely submission of these reports to the Parliament and relevant authorities allows for better decision-making and policy formulation based on up-to-date financial data.
 - e) **International Acceptance and Collaboration:** Countries often collaborate with international organisations, donor agencies, and investors. Aligning financial reporting with international standards like Government Finance Statistics (GFS) and Classification of the Functions of Government (COFOG) through training improves the credibility of the reports on the global stage. This can attract foreign investments and support international development cooperation.
 - f) **Avoiding Financial Mismanagement and Irregularities:** Proper training can reduce the likelihood of financial mismanagement and irregularities. When officials understand budgetary processes, internal controls, and financial regulations, they are better equipped to prevent and detect fraud, waste, and abuse of public funds.
 - g) **Capacity Building and Institutional Strengthening:** Conducting appropriation and finance account training contributes to capacity building within government institutions. Well-trained personnel can handle financial tasks more efficiently, leading to stronger financial management practices across the public sector.
 - h) **Cost Savings and Efficiency:** Effective financial management resulting from training can lead to cost savings and increased efficiency in public spending. This allows for more effective use of limited resources to address societal needs and priorities.
 - i) **Standardization and Comparability:** GFS is a standardized framework developed by the International Monetary Fund (IMF) that provides a common structure for presenting fiscal data. COFOG, established by the United Nations, classifies government expenditures based on the functions they serve. Training in these frameworks ensures that financial data is presented consistently and uniformly across different government entities, allowing for easy comparison and analysis of fiscal performance both domestically and

internationally.

- j) **Alignment with International Norms:** Many countries, including Bangladesh, engage in international trade, investment, and financial cooperation. By training government officials in GFS and COFOG, countries align their financial reporting practices with global standards. This alignment facilitates understanding and communication with international partners, donors, and investors, enhancing credibility and cooperation.
- k) **Improved Economic Analysis and Policy Formulation:** GFS provides detailed information on government revenues and expenditures, allowing policymakers and economists to conduct more accurate economic analysis. With properly trained personnel, governments can make informed decisions and formulate effective policies based on reliable fiscal data, leading to better economic outcomes

In conclusion, the rationale for Appropriation and Finance Account Training is multifaceted, encompassing legal compliance, transparency, accountability, informed decision-making, international acceptance, and efficient financial management. By investing in training and empowering relevant stakeholders, governments can foster a culture of responsible financial governance that benefits both the country and its citizens.

3.0 Course Learning Objective:

This training aims to enhance participants' understanding and proficiency in financial reporting, budget management, and expenditure classification. Participants will gain expertise in preparing Finance and Appropriation Accounts, aligning them with internationally accepted standards and frameworks like IPSAS, GFS and COFOG. This training also enables the participants to ensure transparency, accountability, and effective resource allocation and utilization. Particularly it will help the participants to:

- Learn to prepare comprehensive Finance and Appropriation Accounts for transparent fiscal reporting.
- Understand the requirements of IPSAS Cash and the principles and application of Government Finance Statistics (GFS) for standardized financial data presentation.
- Acquire knowledge in Classification of the Functions of Government (COFOG) for effective expenditure categorization and resource prioritization.
- Strengthen financial management practices to facilitate compliance, external audits, and informed decision-making.

3.1 Expected Participants of TOT:

This module aims to train potential trainers from OCAG including its audit directorates and CGA, CGDF, ADG Finance (Bangladesh Railways). The training will enhance their capacity to conduct similar sessions and boost the overall capacity of OCAG in the subject matter.

4.0 Course Module Structure:

Course Duration	Module and Module Name	Learning Objectives	Module Key Learning Points (KLPs)
10 Days	Module 1: Historical Evolution of Government Financial Reporting in Bangladesh , Constitutional and Legal Requirements of Financial Reporting and IPSAS Cash Requirements	Given the reading materials, PPT presentation and discussion, by the end of the module participants will understand the historical evolution of government financial reporting in Bangladesh for improved fiscal comprehension, also understand constitutional and legal aspects of financial reporting for compliance and accountability and able to apply IPSAS cash basis accounting effectively for transparent and accurate public sector financial reporting.	<p>i. Formal Opening and Ice Breaking Session.</p> <p>ii. Historical Evolution of Government Financial Reporting in Bangladesh:</p> <ul style="list-style-type: none"> ▪ Overview of the early financial reporting practices in Bangladesh. ▪ Understanding the impact of historical events on financial reporting systems. ▪ Evolution of financial reporting regulations and legislative developments. ▪ Analyzing the transition from traditional to modern financial reporting methods. <p>iii. Constitutional and Legal Requirements of Financial Reporting: Article-84, Accounts Codes, The Comptroller and Auditor General (Additional Function) Act, 1974, Public Money Budget Management Act, 2009.</p> <p>iv. IPSAS Cash Requirements:</p> <ul style="list-style-type: none"> ▪ Understanding the International Public Sector Accounting Standards (IPSAS) related to cash basis accounting. ▪ Applying IPSAS cash requirements in recording and reporting financial transactions. ▪ Analyzing the benefits and limitations of using cash basis accounting in the public sector. ▪ Implementing IPSAS cash requirements to ensure transparency and accuracy in financial reporting.

Course Duration	Module and Module Name	Learning Objectives	Module Key Learning Points (KLPs)
	Module 2 Accounting Flow and related IT Structure	Given the PPT presentation, exercise and discussion, by the end of the module participants will be able to Understand the flow of accounting processes to ensure accurate financial record-keeping and reporting as well as related IT structure, including BACS and iBAS++, enhancing financial management proficiency.	<ul style="list-style-type: none"> i) Understanding accounting flow and principles: Transaction Recording, General Ledger Structure-Control Ledger, Nominal Ledger, PL Ledger, etc. ii) Understand the importance and functions of different temporary account: Remittance Accounts, Suspense Accounts, Exchange Accounts and Settlement Accounts. iii) Understanding Compilation Process, Role and Responsibilities of Different Accounting Circles and Final Reporting. iv) Analyzing IT structure, including BACS and iBAS++ (3 Modules and Sub Modules).
	Module 3: New Format of Finance and Appropriation Account	Given the PPT presentation, case study and discussion, by the end of the module participants will be able to understand the accounting and related IPSAS Cash standards of receipts and expenditures, financial assets, and liabilities and familiarize with the new format of Finance Account and Appropriation Account along with proforma Account and reconciliation techniques and also able to Analyze financial information for informed decision-making.	<ul style="list-style-type: none"> i) Receipts: Revenue and Capital. ii) Expenditure: Revenue and Capital. iii) Financial Assets and Financial Liabilities: Equity and Debt (Contingent Liabilities). iv) New Format of Finance Accounts. v) Reconciliation and Information for Decision Making. vi) Overview of Appropriation Accounts: Legal Position, Requirements for Different Accounting Circles vii) Introduction to New Appropriation Accounts Format: Statement 1 and Statement 2, Related Notes (if any), and Drilled Down Reports (with practical sessions) viii) Proforma Accounts: CGDF, Railway and Postal ix) Information Available in Appropriation Account for Decision Making.

Course Duration	Module and Module Name	Learning Objectives	Module Key Learning Points (KLPs)
	Module 4: GFS	Given the PPT presentation, case study and discussion, by the end of the module participants will Understand the GFS framework, including business processes and roles, learn about GFS reporting statements and their mapping with BACS, COA, and GFS codes, able to analyze the relationship between GFS and IPSAS and also comprehend the interplay among Finance Accounts, Appropriation Accounts, and GFS.	<ul style="list-style-type: none"> i) Framework of GFS: Business Process, Role and Responsibilities. ii) GFS Reporting Statements: Mapping between BACS, COA, and GFS Code. iii) Relation between GFS and IPSAS iv) Relationship among Finance Accounts, Appropriation Accounts and GFS.
	Module 5: Audit of Finance and Appropriation Accounts	Given the PPT presentation, case study and discussion, by the end of the module participants will be able to understand the principles of auditing finance and appropriation accounts, apply auditing techniques to assess the accuracy and compliance of financial transactions and related balances, and also able to evaluate appropriation account usage and adherence to budgetary regulations.	<ul style="list-style-type: none"> i) Principles of auditing finance and appropriation accounts. ii) Techniques to assess the accuracy and compliance of financial transactions. iii) Evaluation of appropriation account usage and budgetary compliance.

FINANCIAL MANAGEMENT ACADEMY (FIMA)
(Training Wing of the Office of the Comptroller & Auditor General of Bangladesh)
A/7, Lalasarai, Mirpur-14, Dhaka-1206.
www.fima.gov.bd

Computer Operator-cum Typist Basic Training Programs Objectives

The primary objectives of the training program are to:

Enhance Typing Skills: The program focuses on improving participants' typing speed and accuracy, ensuring that they can efficiently input data into financial systems. Proficient typing skills are fundamental in maintaining the pace and accuracy required for financial record-keeping.

Ensure Data Security and Confidentiality: Understanding the importance of data security and confidentiality, the program emphasizes best practices in handling financial data. Participants learn how to protect sensitive information, ensuring the integrity of financial records.

Enhance Communication Skills: Recognizing the importance of effective communication in a professional setting, the program includes modules on email etiquette, report writing, and interdepartmental communication. These skills are crucial for conveying financial information accurately and comprehensively.

Training Methodology:

The CGA's Computer Typist Basic Training Program employs a combination of theoretical lectures, practical exercises, and hands-on training with financial software. Experienced trainers guide participants through real-world scenarios, allowing them to apply their skills in a simulated environment. The program encourages active participation, fostering a dynamic learning atmosphere.

Benefits:

Increased Productivity: Participants emerge from the program with improved typing speed and accuracy, leading to increased productivity in their daily tasks.

Adaptability: Exposure to the latest financial software (iBAS++, e-GP, A-Challan, D-Nothi etc.) enhances participants' adaptability to technological changes, ensuring they stay abreast of industry advancements.

Confidence and Professionalism: The training program instills confidence in participants, making them more adept at handling financial tasks with a high level of professionalism.

Career Advancement: Equipped with enhanced skills, program graduates are better positioned for career advancement within the field of public financial management.

Serial	Module	Topic Details	Session
1	Overview of Audit and Accounts Department	1. Overview of Audit and Accounts Department (CAG, CGA, CGDF, ADG/Finance, Audit Directorates).	1
2	Office Manner	1. Manners & Etiquette: General etiquette, Ethical Etiquette, Official Decorum, Dress Code, Etiquette Towards Collogues and Stakeholders, Motivation Towards Service delivery. 2. Time Management.	1
3	Office Management	1. Office Management, File Management, Opening New File, Disposal, and Issuance of Letter, Indexing and File Maintenance, File Tracking, E-Filing, Attendance Register, Note Writing. 2. Drafting, Uses of Different Types of Letters, Secretariat Instruction 2014, Bangla Academy/ MoPA Instruction Regarding Correct Spelling of Bangla words .	2
4	Service-Related Act, Rules and Regulations	1. Government Service Act, 2018 & Government Servants (Conduct) Rules, 1979. 2. Governments Servants (Discipline & Appeal) Rules, 2018 & Governments Servants (Punctual Attendance) Rules, 2019. 3. Leave Rules & Pension Simplification Order, 2020.	3

5	Fundamental of Government Accounts	<ol style="list-style-type: none"> 1. Meaning and Purpose of Government Accounting Basis of Government Accounting. 2. Reforms and Automation in Government Accounting, EFT, Automated Challan, Online LPC, MICR Cheques, Centralized Funds and Deposits. 3. Structure and Form of Governments Accounts, Definition and Purpose of CF and PAR. 4. Details of Appropriation Accounts and Finance Accounts. 5. Project Management Accounting. 6. Preparation of monthly Accounts Compilation of Govt. Accounts. 	6
6	Audit	<ol style="list-style-type: none"> 1. Foundation of Audit in Bangladesh, Types of Audit (Financial Audit, Performance Audit and Compliance Audit). 2. Settlement process of Audit Observation/ Broadsheet Reply. 	2

7	Basic IT Skills and Digital Communication	<ol style="list-style-type: none"> 1. Fundamentals of Information Technology: Introduction to IT, Computer Software, Operating Systems, Basic System Maintenance, Storage Media. 2. Smart Office Management, Basic Troubleshooting and Cyber Security: Smart Office management, Hardware Inspection and Troubleshooting, Basic Cyber Security. Antivirus and Antimalware, Secure Web Browsing. 3. Word Processing: Introduction to Word-Processing, Word-Processing Software, Document Creation and Formatting, Working with Headers, Footers and page Numbers, Working with Tables, Shortcuts and Mail Merge. 4. Spread Sheet Analysis (Part-1): Introduction to Spreadsheet Worksheet, Excel user interface, Formatting, Managing Workbook and Worksheet, Formatting cells, rows, and columns. 5. Spread Sheet Analysis (Part-2): Basic Calculations and Formulas, using basic functions (e.g., SUM, AVERAGE, COUNT), Statistical functions (e.g., MIN, MAX, MEDIAN) and using logical functions (e.g., IF, AND, OR). Page layout and View Tab, Excel Chart (Data Visualization with Charts (e.g., bar, line, pie), Modifying chart elements (titles, legends, axes) and Formatting charts (colors, styles, data labels).) 6. Microsoft PowerPoint: Introduction to PowerPoint, Creating and Editing Slides, Enhancing Slides with Visual Elements, Slide Master and Templates, Working with Transitions and Animation, Presenting and Sharing Presentations, Practical Exercise 7. Effective Usage of Internet: Internet and Web Browsing, Effective Use of E-mail and E-mail Etiquette, Cloud Based Document management, Online Calendar and Scheduling Tools. 	7
---	---	--	---

8	Budget and Accounting Classification System and iBAS++	<ol style="list-style-type: none">1. Budget and Accounting Classification System (BACs)-Background, Objectives, Features, and Dimensions, Concept of GFS.2. Overview of iBAS++: Scopes, Features, Modules and Functionalities.3. Data Extract from iBAS++, Real Data Analysis4. Pay Fixation.5. Online TA/DA & GPF Automation.6. DDO Bill Summary.7. Service Stage Management.	7
---	--	--	---



Training for Development





Financial Management Academy (FIMA)

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

www.fima.gov.bd