



22250



# MANUAL Of Financial Management Academy

2nd Edition

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## Foreword

Every office has its own

- ✓ characteristic features
- ✓ defined goals
- ✓ stipulated procedures to get things done
- ✓ determined services to be rendered to the service recipients
- ✓ specific manpower best suited to the organisation
- ✓ management system

An office manual spells out the ways and means to handle these situations in the best possible way at the minimum cost. An Office Manual is a guide book helping the manpower to do the respective jobs with the objectives of achieving the best as against the budgetary provisions.

I am pleased to note that under my specific instructions and guidance the following manuals dating back in some cases to the British rule have been amended in conformity with the present needs and challenges:

- ✓ Manual of Standing Orders (MSO) of the office of the Comptroller and Auditor General of Bangladesh, 1959
- ✓ Controller General of Defence Finance (CGDF) Procedures Manual replacing the age old Military Accountant General (MAG) of 1955, Manual as well as office Manuals of the subordinate offices of the CGDF including
  - < the offices of the Senior Finance Controller (SFC) (Army), (Navy), (Air), (DP), (Works)
  - < Finance Controller (Army) pay-1
  - < Finance Controller (Army) pay-2
  - < Finance Controller Bangladesh Ordnance Factory (BOF) Gazipur Cantonment
  - < Finance Controller (Miscellaneous), Dhaka Cantonment
  - < Finance Controller (Army), Log Area, Dhaka
  - < Area Finance Controller, Chittagong, Comilla, Jessore, Bogra, Savar and Rangpur and all the Field Pay Offices (FPO)
- ✓ Director General (Grade-2), Financial Management Academy (FIMA)



✓ Office of the Additional Director General (Finance), Bangladesh Railway including its subordinate offices of:

- < Financial Adviser and Chief Accounts officer (FA & CAO) (East), Chittagong
- < Financial Adviser and Chief Accounts officer (West), Rajshahi
- < Financial Adviser and Chief Accounts officer (Project), Dhaka
- < Deputy FA & CAO, Dhaka
- < Traffic Accounts Branch, Chittagong
- < Railway Workshop in Chittagong, Syedpur and Lalmonirhat

✓ Directorate General, Commercial Audit, Dhaka including all its subordinate offices in Chittagong, Sylhet, Khulna and Rajshahi

✓ Directorate General, Local and Revenue Audit

✓ Directorate General, Foreign Aided Project Audit

✓ Directorate General, Railway Audit including its subordinate offices in Chittagong and Rajshahi

✓ Directorate General, Works Audit

✓ Directorate General, Post, Telephone and Telegraph Audit

✓ Directorate General, Defence Audit

✓ Directorate General, Civil Audit

✓ Directorate General, Mission Audit

✓ Directorate General, Performance Audit

The necessity of re-writing these manuals had to be considered in view of

- ✓out datedness of the manuals mostly belonging to the British and Pakistani cononial eras
- ✓changing needs of the evnironment of a sovereign and independent Bangladesh

I am happy that all the offices under the control of CAG responded well and came forward with revised versions of their respective office manuals. I do hope with the enforcement of the new manuals the efficiency of these offices will be enhanced and cost-effectiveness enforced.

Dhaka,  
June 30, 2007

Asif Ali  
Comptroller and Auditor General of Bangladesh

## Foreword

The necessity of updating the office manual in accordance with the present activities of Financial Management Academy (FIMA) is being felt for a long time. The first office manual of this academy was made in 1983. But it was not possible to publish 2<sup>nd</sup> edition although 23 years have already been passed. All credits in this respect go to Mr. Asif Ali, Honorable Comptroller and Auditor General who instructed us to update office manual. So we have initiated this task under his dynamic leadership and guidance which are the cornerstones of our activities.

The sphere of academic activities has been increased significantly over the years. FIMA organizes training for international participants too. Distinguished guests are invited to deliver lecture who have full grasp of the subjects. It is hoped that the activities of FIMA will be extended after the completion of new FIMA Complex.

Suggestions regarding addition, errors and omission, if any, will be highly appreciated. At the end, I hope that it would be a task of my successor to update this manual in due course.

Dhaka,  
October 1, 2007

Md. Hayat Khan  
Director General

## Preface

This academy, called a Centre before liberation, never has had any Manual to highlight its activities and aims although it is running 21 years old. Ever since I joined this Academy in September, 1981, I felt the need for compiling such a manual. I could not do it earlier because of pre-occupations but I am happy that we have been able at last to publish a Manual, however tiny and rudimentary it may be. Maintaining it upto date is the task of my successor who will look after.

This edition is being issued at a time when major changes in the Academy are under consideration which, on final implementation, will result in radical changes in its activities. To postpone its issue till then would have involved much delay. That's why I have decided to publish it at the earliest possible time.

Errors and omissions, that may come to light or suggestions regarding amendments should be brought to my notice.

DHAKA:  
The 30<sup>th</sup> May, 1983

A. H. M. FAKHRUZZAMAN CHOUDHURY  
Director

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## **Introduction**

The Audit and Accounts Training Academy was established in 1962 as Audit and Accounts Training Centre to impart training to the non-gazetted employees of the different Audit offices stationed at Dhaka headed by a Deputy Director under the Control of the Comptroller and Auditor General. After liberation the Training Centre was upgraded and was renamed as "Audit and Accounts Training Academy" in 1974, headed by a Director General under the direct Control of the Comptroller and Auditor General of Bangladesh. In 1997 AATA was again renamed as FINANCIAL MANAGEMENT ACADEMY (FIMA).

Financial Management Academy (FIMA) is the only training organization in Government sector which offers training on financial management and discipline to accounting and auditing personnel of Audit and Accounts service at the entry level and while in service. This Academy also arranges different courses on financial management for the officers and staff of various Ministries, Divisions, Departments etc. Besides, FIMA occasionally arranges courses for the trainees of the foreign countries.

Therefore, FIMA plays a significant role in establishing Government financial discipline in the government entities and rendering training at international level. FIMA has become a 'centre of excellence' in respect of organising training of the staff and officers of the government.

## **Functions of the Academy**

The business allocated to the Academy is shown below

- (a) Imparting training to the directly recruited B.C.S Audit and Accounts Cadre Officers, Subordinate Accounts Service (SAS) Part-1 and II Trainees;
- (b) Conducting orientation courses for the different level of officers and staff of the Audit and Accounts Service;
- (c) Conducting Courses for officers and staff of various departments/divisions of Govt. related to Accounting, Auditing and Budgeting;
- (d) Arranging computer training for officers and staff of Audit and Accounts Service and across the Government Ministries/Divisions/Departments;
- (e) Organizing Seminars and Workshops;
- (f) Publication of the Journal titled "Public Finance" and "FIMA NEWS LETTER"

## **Present Organizational Structure**

FIMA is headed by one Director General of Grade - II. The present organizational set up consists of a total number of 40 sanctioned posts out of which one Director General, two Directors, five Deputy Directors, fourteen Audit and Accounts Officers and rest 18 are of class

The present organizational structure is given at Annex –A

### **Proposed Organizational Structure**

At present FIMA does not have any separate complex for providing training. It is sharing the space with other offices in the first 12 Storied Govt. Office Building, at Segunbagicha in Dhaka. A few years ago, a project has been undertaken to construct a separate complex for FIMA with all modern facilities essential for training at Lalaswarai, Mirpur, Dhaka. A new organizational set-up has been prepared and sent to the concerned authority through the CAG office.

The proposed & new organisational set-up is shown at Annex – B.

### **Charter of Duties**

#### **Director General**

- a) To act as administrative head and is responsible for overall administration and management of the Academy;
- b) To act as Principal Accounting Officer of the Academy within the budget provision;
- c) To be responsible for the administration and execution of function of the Academy as per Acts, Ordinance, Rules and Regulations and directives issued by the Government from time to time;
- d) To be responsible for proper functioning and discipline of the Academy;
- e) To provide executive and operational guidance to the staff and exercise control and supervision over them;
- f) To be responsible for appointing class-III and IV employees of the Academy as per existing procedure;
- g) To be responsible for issuing clear standing orders laying down the maximum extent of delegation of powers to the officers serving under him;
- h) To control and supervise the work of the Academy;
- i) To represent the Academy and where personal representation is not possible, to select representative on his behalf;
- j) To grant earned leave, etc. to all Class I officers under him;
- k) To conduct meeting once in a month to review academic and administrative works;
- l) To inspect classes occasionally;
- m) To allocate duties of officers as and when required;
- n) To ensure revenue collection where applicable and safeguard Government property under his charge;
- o) To ensure maintaining proper security measures of the Academy;

- q) To act as a liaison officer between CAG, MOF and other Ministries in respect of training;
- r) To initiate foreign training on financial matter for the officers and staff of Audit and Accounts Service and
- s) To take classes on regular courses as well as other courses and
- t) Any other duties assigned by the Government.

#### **Director - 1**

- (a) To supervise FIMA Project and assist the DG in respect of day to day business;
- (b) To design course module of TIBAS, TASK and AWARE training;
- (c) To work as Course Director of regular training held in FIMA (TIBAS, TASK, AWARE);
- (d) To work as Course Director for request programmes of different categories of officers and staff working in Government, Semi-Government and Autonomous Bodies;
- (e) To publish FIMA's News Letter and Journal;
- (f) To assist DG for holding Seminar, Workshop, Presentation;
- (g) To take classes of regular and other courses and
- (h) To discharge administrative functions;
- (i) Any other duties assigned by the Director General.

#### **Director – 2**

- (a) To design course module for AAG Probationers and SAS/SRAS Part I, II;
- (b) To work as Course Director of above mentioned courses;
- (c) To supervise administrative works;
- (d) To assist DG for holding monthly meeting or any other meeting occasionally held in FIMA;
- (e) To supervise DD and Sub-ordinate Staff;
- (f) To look after Library and Store;
- (g) To inspect FIMA's dormitory time to time and report to the DG;
- (h) To take class on regular courses as well as other courses and
- (i) To inspect classes.
- (j) To discharge administrative functions.

### **Deputy Director - 1**

#### **Training**

1. To Work as Course Coordinator of AAG Probationary officers;
2. To work as Course Coordinator of TIBAS, TASK and AWARE Course;
3. To Assist Director-1 for Publishing FIMA NEWS LETTER and Journal;
4. To look after the work of DD-2 and DD-5, in their absence;
5. To take classes of SAS and SRAS Part-1 and II training and classes of other courses occasionally held in FIMA and -
6. Any other duties assigned by the Director General.

### **Deputy Director - 2**

#### **Administration**

1. To look after administrative works;
2. Maintaining official correspondence with Ministries, CAG office, CGDF, ADG (Finance) Bangladesh Railway and other offices;
3. To supervise Computer Lab-1, 2, 3 ;
4. To look after the works of DD-1, in his absence;
5. To take classes of SAS and SRAS Part-1 and II training regularly. Besides, he will take classes of other courses occasionally held in FIMA and
6. Any other duties assigned by the Director General.

### **Deputy Director - 3**

#### **Training**

1. To work as Course Supervisor of SAS part – I training;
2. To work as trainer of departmental training;
3. To work as supervisor of Library;
4. To look after the work of DD-4, in his absence;
5. To take classes of SAS and SRAS Part-1 and II training regularly. Besides, he will take classes of other courses occasionally held in FIMA and
6. Any other duties assigned by the Director General.

### **Deputy Director - 4**

#### **Training**

1. To work as Course Supervisor of SAS/SRAS part-II training;
2. To work as trainer of departmental training;
3. To be responsible for office discipline and store management;
4. To look-after the work of Deputy Director -3 in his absence;
5. To take classes of SAS and SRAS Part-1 and II training regularly. Besides, he will take classes of other courses occasionally held in FIMA;
6. To supervise the management of FIMA dormitory and
7. Any other duties assigned by the DG.

### **Deputy Director - 5**

#### **Training**

1. To work as Course Coordinator of the request programmes;
2. To take class as and when required;
3. Organizing Seminar, Workshop and Presentation;
4. To take classes of SAS and SRAS Part-1 and II training regularly. Besides, he will take classes of other courses occasionally held in FIMA and
5. Any other duties assigned by the DG.

### **Audit and Accounts Officer**

#### **A. Audit and Accounts Officer (Administration)**

1. To work as Drawing and Disbursing Officer (DDO) of this Academy;
2. Preparing budget, financial statement and report related to financial matter;
3. To Purchase all office equipments as sanctioned by the Authority;
4. To assist DG /Director for holding monthly meeting;

#### **B. Audit and Accounts officers/ Instructors**

1. To take classes of SAS and SRAS Part-1 & Part-II Trainees;
2. To take classes of any other courses as per higher Authority's direction;
3. To perform official work as and when required.



## Courses Conducted by FIMA

Following are the courses conducted by FIMA

Sl. No	Name of Course	Designation of trainees	Duration of Course	Seats
1	BCS (Audit & Accounts) Departmental Training of AAG (Probationers)	Asst. Accountant General (Probationers)	8 month	Flexible presently 20
2	Sub-ordinate Accounts Service (SAS/SRAS) Part-I	Auditor, Jr. Auditor	60 Working days	30
3	Sub-ordinate Accounts Service (SAS/ SRAS) Part - II	Auditor, Jr. Auditor (after passing SAS Part-I Exam)	60 working days	30
4	SAS Superintendent Orientation Course	Below Class-II	10 days	Flexible
5	Senior Scale Promotion Examination Preparation Course for BCS (Audit & Accounts) Cadre officers	Deputy Accountant General (Current charge)	Flexible	Flexible
6	TIBAS	Deputy Secretary, Senior Assistant Secretary, Assistant Secretary and Equivalent	20 half working days	25
7	TASK	A&AO (CGA)	10 days	25
8	AWARE	A&AO, Supdt., Auditor	3 days	25
9	Special Courses for officers/staff of Ministries/Division/Directorate, Autonomous bodies on request.	All level of officers and staff	Flexible	Flexible
10	Courses as directed by the C&AG, Courses on performance Audit, Analyses of Financial Statement, Public Sector Financial Management and IT skills.	All level of officers and staff	Flexible	Flexible

## Number of Faculty members, their experiences and academic background

2 Directors, 5 Deputy Directors and 14 (Fourteen) Audit and Accounts Officers are engaged in imparting training to the different categories of officers and staff. All the trainers have wide knowledge of departmental rules and regulations. The academic qualifications of the trainers are graduate and post graduate. Moreover, guest speakers who have wide knowledge over the subjects are invited from the different Ministries/Departments and private sector organizations and Universities.

## Other Activities

(a) In addition to the above conventional academic training, sometimes, FIMA arranges Presentation, Seminar, Workshop on different topics. Distinguished guests from different Ministries/Departments are invited. Apart from these, FIMA arranges Debate, Study Tour Cultural Functions, Mess Night, Wall Magazine, Album and so on with the participants and trainees.

## (b) Certificate Award Ceremony

FIMA issues certificate to the successful trainees and gives away crest with certificate in order of merit among the 1st, 2nd and 3rd.

## (c) In-house Training

At present FIMA arranges in-house training on regular basis for its officers and staff. Because they are the foundation of our Academy's success. The in-house training programme is designed to encompass the latest trends in the Audit & Accounts service and other important issues are discussed for our day to day work.

Some important subjects have been selected with a view to enhance efficiency and office discipline. These are :

- Strategic Planning ;
- Etiquette and manner;
- File management;
- Office discipline;
- Different types of speeches for different purposes;
- Internal control system;
- Relevant service Rules and Regulations;
- On going Reforms in Audit and Accounts Service.
- Family Dowry planning

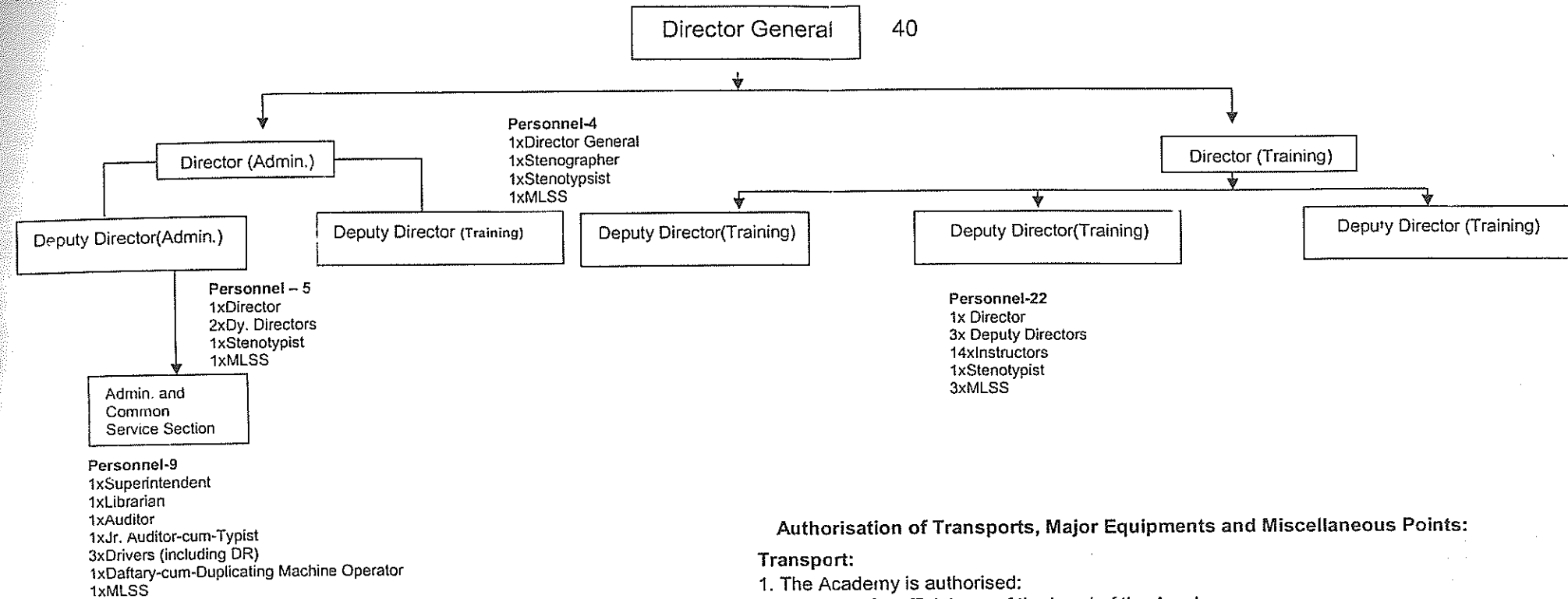
## (d) Maintaining Daily Work Book

Auditors are required to maintain daily work book where detailed work is stated. The daily work book will be signed by the next higher authorities according to the instructions and the authority will put their remarks in the column fixed for him/her.

## (e) Maintaining the process of official records

Records are maintained according to necessity and order issued by the concerned authority.

**REVISED ORGANOGRAM  
OFFICE OF THE DIRECTOR GENERAL  
Financial Management Academy (FIMA)  
SEGUNBAGICHA, DHAKA**



**SUMMARY OF MANPOWER**

Sl No.	Name of Posts	Sanctioned	Existing	Revised	Surplus Deficiency
<b>Class-1</b>					
1	Director General	1	1	1	..
2	Director	2	2	2	..
3	Deputy Director	5	5	5	..
4	Inst. ictor(Audit and Accounts Officer)	14	14	14	..
<b>Total</b>		<b>22</b>	<b>22</b>	<b>22</b>	<b>..</b>
<b>Class-2</b>					
5	S.A.S Superintendent	1	1	1	..
6	Librarian	1	..	1	..
<b>Total</b>		<b>2</b>	<b>1</b>	<b>2</b>	<b>..</b>
7	Class-III	8	6	9	..
8	Class-IV	10	7	7	..
<b>Grand Total</b>		<b>40</b>	<b>36</b>	<b>40</b>	<b>..</b>

**Authorisation of Transports, Major Equipments and Miscellaneous Points:**

**Transport:**

- The Academy is authorised:
  - 1xJeep for official use of the head of the Academy.
  - 1xMicrobus Ex-Govt. Transport pool for official use by officers
  - 1xMotor Cycle (For DR Duty)
- Use of transport will be as per Government Instructions issued from time to time
- Office equipment: The following office equipments may be retained by the Academy
  - 1xPlain Paper Copier
  - 1xDuplicaing Machine
  - 5xTypewriters
- 1xPlain Paper Copier to be deposited with the central stationery office.

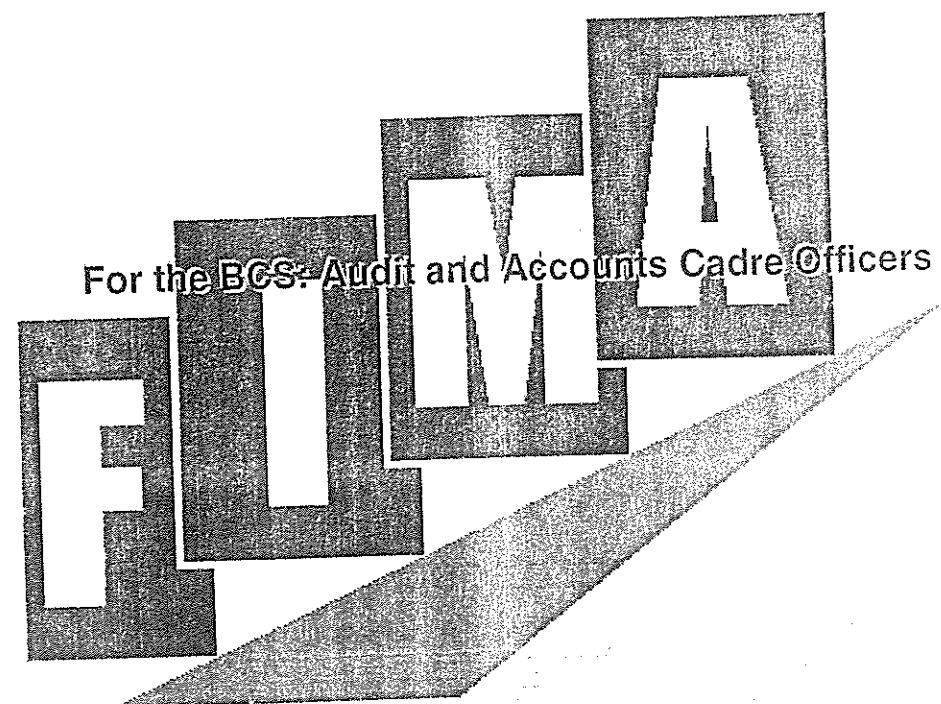


A. 18270



# Course Components

## **Syllabus of Departmental Training Course for AAG Probationers**



**Financial Management Academy (FIMA)**  
**1<sup>st</sup> 12 Storied Govt. Office Building (9<sup>th</sup> level) Segunbagicha, Dhaka**  
**1000, Website: [www.gobfima.org](http://www.gobfima.org), PABX: 9340702**

**June 2007**



## **Financial Management Academy (FIMA)**

### **Background of FIMA**

FIMA has a long historical background. The Pakistan Finance Services Academy at Walton, Lahore offered combined training for a year to the probationary officers belonging to former Pakistan Audit and Accounts Services (PA&AS), Pakistan Military Accounts Service (PMAS), Pakistan Railway Accounts Service (PRAS), Pakistan Customs and Excise Services (PCES) and Pakistan Taxation Services (PTS). The probationers had to undergo departmental training in their respective departments after passing out from that Academy. After our Independence in 1971, Cadre Officers of Bangladesh in the Audit and Accounts Service along with other officers received foundation training from the erstwhile National Institute of Public Administration (NIPA), Civil Officers Training Academy (COTA) and subsequently at Bangladesh Public Administration Training Centre (BPATC). To cater the training needs for the non-gazetted employees of the Audit Department an Audit and Accounts Training Centre was established at Dhaka in 1962. It was headed by a Deputy Director under the control of Comptroller and Auditor General of Pakistan. After liberation the Centre was upgraded and renamed Audit and Accounts Training Academy (AATA) in 1974, headed by a Director General, under the control of the Comptroller and Auditor General of Bangladesh. In September 1997, Audit and Accounts Training Academy (AATA) re-named, as Financial Management Academy (FIMA) with a wider mandate to meet specialized GOB needs. The main objective of institutionalisation of FIMA was to incorporate a wider mandate to provide financial management training for officers and staff across the government along with its regular training programs for officers and staff of the Audit and Accounts Department. In 2004 the position of Director General was upgraded from grade III to grade II in the national pay scale. A decision was taken by the government to make FIMA a centre of Excellence by making it a residential training complex. Accordingly a project has been taken to make it a full-fledged training complex at Lalaswarai in Mirpur.

### **Syllabus for the BCS: Audit and Accounts Cadre**

Better and appropriate training for developing capability of the probationers to lead the activities of financial management was a long felt priority of the academy as well as the Audit and Accounts Department. Accordingly a syllabus was developed in 2003. To respond the changing needs a committee was formed by the C&AG to revise the syllabus in 2007.

**Syllabus for the AAG Probationer:** Syllabus for the AAG Probationers contain 8 papers of 100 marks each. Assessments have been designed as an inbuilt process in the course. In addition to the regular in-term course assessments, the probationers sit for a written examination. If a probationer fails to attain 50 percent marks in any paper s/he will be required to sit for another supplementary examination separately. On successful completion of the training, Probationers will be attached to different accounts and audit offices to involve them in the activities of those offices. The objective of the attachments is to acquaint the Probationers with the root level activities of the various offices.

**Attendance:** Minimum 95% attendance in all training activities is mandatory.

**Dress Code:** It is compulsory for all probationary officers to wear decent dress in the classrooms and all other occasions.

**Discipline and Conduct:** Probationers are required to abide by the code of conduct as prescribed in the relevant acts and regulations.

**Leave Procedures:** Probationer are required to attend all scheduled programs, they are not expected to apply for leave except in case of extreme emergency.

**Cultural and other extra Curricula Activities:** Probationers are encouraged to involve themselves in various types of cultural and other extra curricula activities.

**Recognition of Performance.** The best Probationer will be awarded with FIMA Crest. Performance of the FIMA Award winner will cover behaviour, class room attendance, examination result, attitude with the fellows and performance in the field attachment, presentation, and cultural activities.

## PAPER-ONE

MARKS: 100

### PRINCIPLES OF ACCOUNTING & COST MANAGEMENT (WITHOUT BOOKS)

#### Sub-module A: PRINCIPLES OF ACCOUNTING (50 marks)

##### Session Topic:

- Introduction to Accounting
- Transactions
- Books of Accounts
- Trial Balance
- Adjustment Entries
- Non-trading Concern
- Depreciation
- Company Final Accounts
- Accounting in the International Aspects

*N.B: Number of class will be 25 of 2 hour each*

#### Sub-module B: COST & MANAGEMENT ACCOUNTING (40 marks)

##### Session Topic:

- Introduction to Cost & Management Accounting
- Elements of Costs
- Job Costing - Process Costing - Batch Costing
- Budget and Standards
- Accounting for Decision Making
- Accounting in the International Aspects

*N.B: Number of class will be 12 of 2 hour each*

##### Practical: 10 Marks

##### a. Visit and Practical Orientation in the following offices:

Visit to some related offices (e.g. Bangladesh Ordnance Factory, Gazipur; Any Fertilizer factory/Sugar Mills; Bangladesh Railway etc.) for practical experience in the calculation of unit cost and process cost.

##### b. Group Presentation:

Probationers have to present their group findings after returning from attachment.

**PAPER - TWO**

**MARKS: 100**

**GOVERNMENT BUDGETING & ACCOUNTING: THEORY & PRACTICE  
(WITH BOOKS)**

**Sub module A: Budgeting (20 marks)**

**Session Topic**

- Govt. Budget Procedures
- Medium Term Budgetary Framework (MTBF)
- Public Expenditure Manual
- Fund Release Procedures (Development and Revenue)

*N.B: Number of class will be 10 of 2 hour each*

**Sub module B: Government Accounting (70 marks)**

**Session Topic**

- Historical background of Govt. Accounting. & Definition
- Govt. Accounting & Principles of Govt. Accounts.
- Government Accounting as a part of Financial Management.
- Divisions of Govt. Accounts
- Role of the C&AG in relation to Accounts.
- Functions of different Accounts Offices
- Flow of Accounting Information
- Classification Chart
- Initial Accounts, Proforma Accounts, Subsidiary Accounts.
- Preparation of CAO /DCA /DAO & UAO accounting Forms.
- Exhibition of losses in Govt. Accounts.
- Preparation & Compilation of Accounts
- Consolidated Fund and Public Accounts of the Republic
- Appropriation and Finance Accounts
- Rectification of errors
- Exchange Accounts, Settlement Accounts.
- Computerization of Govt. Accounting System.
- Reconciliation (Banks, Cheques and Departments)
- Project Accounting.
- Resource Accounting.
- Financial Management Units
- Government Finance Statistics
- Reforms.

*N.B: Number of class will be 27 of 2 hour each*

**Practical: 10 Marks**

**a. Visit and Practical Orientation:**

Visit to some Accounting units and Bangladesh Bank for practical experience in Flow of Accounting, Compilation, Settlement/ Exchange Accounts and Computerization of Accounts.

**b. Group Presentation:**

Probationers have to present their group findings after returning from attachment.

**PAPER-THREE**

**MARKS: 100**

**AUDITING: PRINCIPLES AND TECHNIQUES**

**Sub Module A: GENERAL AUDITING PRINCIPLES (40 marks)**

**Session Topic**

- Introduction to Audit
- Qualities & Responsibilities of Auditors
- Types of Audit
- Overview of Audit Process
- Techniques of Auditing
- Audit planning phase
- Conducting Audit Procedures
- Sampling and Documenting
- Audit Evidence
- Preparation of Audit plan
- Perform Substantive test of details
- Working Paper
- Deriving Overall Audit Conclusion
- Report Writing
- Internal Control system

*N.B: Number of class will be 13 of 2 hour each*

**Sub Module B. GOVT. AUDITING: THEORY & PRACTICE (30 marks)**

**Session Topic**

- Introduction to CAG
- Various types Audit practice in public sector
- Auditing Standards
- Audit Code
- Auditing Manuals
- Code of Ethics
- Performance Audit Manual
- Audit in IT environment
- Report Writing: Structure and Stages of LAR

- PAC- PUC- EC
- Entity Wide Audit
- Social and Environmental Audit
- Reforms in Govt. Audit: On going reform

*N.B: Number of class will be 12 of 2 hour each*

### **Sub-module C: Relevant Commercial Law & Acts (30 marks)**

#### **Session Topic:**

##### **a) Company Act, 1994**

- Formation of a Company and Promoters
- Memorandum and Articles of Association
- Capital
- Share and Calls
- Prospectus
- Directors
- Meeting & Resolutions
- Company Account and Auditor
- Winding up of Company

##### **b) Industrial Relation Ordinance, 1969**

##### **c) Factory Act, 1965**

##### **d) Workmen's Compensation Acts 1923**

##### **e) Negotiable Instrument Act 1881**

##### **f) Law of Contracts**

- Nature and Kinds of contracts
- Offer and Acceptance
- Consideration and Capacity of parties
- Free Consent
- Legality of object and Consideration
- Contract of Sale of Goods
- Carriage of Goods by Land, Sea and AIR

*N.B: Number of class will be 12 of 2 hour each*

## **PAPER FOUR**

**MARKS: 100**

### **SERVICE AND FINANCIAL RULES**

(WITH BOOKS)

#### **Sub Module A: CONSTITUTION OF BANGLADESH (10 marks)**

##### **Session Topic**

- Introduction
- Executive, Legislature and Judiciary
- Elections Commission, Public Services, Emergency Provisions and Amendments

*N.B: Number of class will be 2 of 2 hour each*

#### **Sub Module B: IMPORTANT GOVERNMENT MEMORANDUM/ORDERS (30 marks)**

##### **Session Topic**

- Government Servants (Conduct) Rules 1979
- Government Servants (Discipline and Appeal) Rules, 1985
- Public Employees (Punctual Attendance) ordinance 1982 (XXXIV of 1982)
- Government Servants (Special Provisions) Ordinance, 1979(XI of 1979)
- Bangladesh Civil –Service Recruitment Rules, 1981
- Bangladesh Public Service Commission (Consultation) Regulations, 1979
- Official Secret Act 1923 (XIX of 1923)
- Secretariat Instructions, 1976 (With up to date amendments)
- Rules of Business, 1975 (With up to date amendments)
- Public Demand Recovery Act, 1913 (111 of 1913)
- Public Servants (Retirement) Act, 1974 and Rules 1975
- Important legal aspects usually necessary for day-to-day official activities
- General Provident Fund 1979
- Public Servants Welfare Act, 1982 (Benevolent Fund, Group Insurance)

*N.B: Number of class will be 13 of 2 hour each*

### Sub Module C: General Financial Rules" (20 marks)

#### Session Topic

##### (a) GFR

- Chap-02: Financial management and overall control mechanisms
- Chap-03: Revenue and Receipt
- Chap-4: Sanctioning Authority
- Chap-5: Budget, Sanction and Appropriation.
- Chap-6 Establishment
- Chap -7 Expenditures on Supply and Services, Repair and Maintenance
- Chap-8 Stores
- Chap-9 Works
- Chap 10 Misc. Expenditures
- Chap- 11 Debts and Governments Misc. Liabilities -
- Chap- 12 Local Fund
- Chap- 13 Loans and Advances
- Chap-14 Misc. Subjects
- Chap- 15 Accounts of the Government
- Appendix -I to 10 Introducing different forms under GFR Appendix -I to 10

*N.B: Number of class will be 10 of 2 hour each*

##### (b) Delegation of Financial Powers (Book + Govt. order)

#### Visit and Practical Orientation in the following offices:

- a) Whole day attachment with CAO to see GPF ledger, broad sheet register, sanction and disposal of GPF, GP Fund Interest Calculation, Advance etc.
- b) Attachment with Bangladesh Bank: -Remittance through Bangladesh Bank and liabilities for withdrawn for Govt. Account.

#### Group Presentation:

Probationers have to present their group findings after returning from attachment.

### Sub Module D. Treasury Rules (20 marks)

#### Session Topic:

- Part- 1 Introduction
- Part- 2 Chap- I – Organization

#### Subsidiary Rules:

- Chap-2: Receipt and Deposit
- Chap-3: Managing Deposits
- Chap-4: Withdrawal of money from Government
- Chap-5: Instructions for Banks
- Chap-6: Government Debts
- Chap-7: Deposits
- Chap-8: Loans and Advances
- Chap-9: Transfer
- Chap-10&11: Remittance
- Part-3, CHAP-2, 3 & 4

*N.B: Number of class will be 8 of 2 hour each*

#### Visit and Practical Orientation in the DCA/ DAO /UAO

1. To see Treasuries under district Administration & its control, withdrawal of money from the Govt. Account, Responsibility for the money withdrawn from the Govt. Account. Bangladesh Bank Order, 1972 (P.O No. 127 of 1972).
2. To see Record keeping in DAO, UAO & District Treasury- General Instructions for handling of cash Procedure for giving money into the Government. A/C- Cash Kept in departmental chest, Security of strong room-
3. To see Custody of Money relating to government Accounts, Cash in departmental chest, Cash Balance in Treasury, Verification of cash balances.

#### Group Presentation:

Probationers have to present their group findings after returning from attachment.

### Sub Module - E: BSR, FR&SR Part 1 & 2 (20 marks)

#### Session Topic:

- Definitions
- Pay Fixation
- Joining time
- Other Service States (Lien, Deputation etc)
- Prescribed Leave Rules 1959, Leave Account-Types
- Pension-General Rules (Pension simplification Rules 1994 with latest amendments)
- T A & DA Rules (local and foreign)

*N.B: Number of class will be 5 of 2 hour each*

#### Visit and Practical Orientation in the CAO offices to see:

- a) the process of different Types of Pension and its disbursement process
- b) the calculation and disbursement process of TA bill

#### Group Presentation:



PAPER- FIVE

MARKS: 100

FINANCIAL MANAGEMENT  
(WITHOUT BOOKS)

Sub Module A: CORPORATE FINANCE (45 marks)

Session Topic:

- Introduction to Financial Management:
- Capital Investment Appraisal
- Sources of Finance and Financial Markets
- Working Capital Management
- Financial Statement Analysis
- Stock Exchange
- Foreign Exchange Risk Management

*N.B: Number of class will be 17 of 2 hour each*

Visit and Practical Orientation in the following offices:

Dhaka Stock Exchange/ Security Exchange Commission

Sub Module B: PUBLIC FINANCE (55 marks)

Session Topic:

- Introduction to Public Finance
- Tax Structure of Bangladesh
- Public Revenue
- Public Expenditure
- Budget
- Fiscal Policy of Bangladesh
- Monetary Policy of Bangladesh
- Public Debt Management
- Resource Mobilization

*N.B: Number of class will be 20 of 2 hour each*

Visit and Practical Orientation in the following offices: (as and when felt necessary)

1. National Board of Revenue
2. Economic Relations Division
3. Budget Development and Expenditure Control Wing 'FD
4. Bangladesh Bank
5. Controller General of Accounts

Group Presentation on the following Topics:

- a) Budgetary Reforms and Public Expenditure Management in Bangladesh
- b) Correlation between Fiscal and Monetary Policy of Bangladesh

PAPER- SIX

MARKS: 100

Information System Management

Sub Module A: IS Skills (40 marks)

Session Topic:

- Introduction to Computers and Windows
- Word Processing -- Microsoft Word
- Spread Sheet -- Microsoft Excel
- Presentation -- Microsoft PowerPoint

*N.B: Number of class will be 15 of 2 hour each*

Sub Module B: iS Management (60 marks)

Session Topic:

- Introduction to Information System
- Categories of Computers
- Managing Hardware Assets
- Managing Software Assets
- Programming Languages
- Data communications and networks
- Network
- Database Management
- DBMS
- Internet and Web technology
- System Analysis, design and IT Project Management Concepts
- Information Systems Security, control and Audit trail
- Information systems control
- E-Governance

*N.B: Number of class will be 22 of 2 hour each*

**PAPER - SEVEN**

**MARKS: 100**

**MODERN MANAGEMENT MISCELLANEA**

**Sub Module A. COMMUNICATIVE ENGLISH (15 marks)**

**Session Topic:**

- Listening
- Reading
- Writing
- Speaking
- Develop skills among the participant to write drafts, notes, and reports in English

*N.B: Number of class will be 7 of 2 hour each*

**Sub Module B: THE EFFECTIVE USE OF BANGLA AS OFFICIAL LANGUAGE (10 marks)**

**Session Topic:**

- Listening
- Reading
- Writing
- Speaking
- Develop skills among the participant to write drafts, notes, and reports in Bangla

*N.B: Number of class will be 3 of 2 hour each*

**Sub Module C: COMMUNICATION SKILLS (15 marks)**

**Session Topic:**

- The art of presentation
- Briefing
- Interviewing
- The art of Negotiating

*N.B: Number of class will be 7 of 2 hour each*

**Sub Module D: DATA ANALYSIS AND DECISION MAKING (50 marks)**

**Session Topic:**

- Definition of Statistics, Population, Sample, Data
- Collection of data
- Sampling
- Measures of Central Tendency
- Probability
- Probability Distribution
- Correlation
- Regression
- Index number
- Time series analysis
- National Income

*N.B: Number of class will be 18 of 2 hour each*

**Sub Module E: WORKSHOP/ SPECIAL CLASS (10 marks)**

Sl.	Topic
1.	Time and Stress Management
2.	Ethics and Principles
3.	Etiquette, Manner and Articulation
4.	Public Procurement Act 2006
5.	Public Sector Management
6.	Strategy to Develop Auditor and Auditee Relationship
7.	Islamic Financial System
8.	CAG's Strategic Plan
9.	Rules of Business, Rules of Procedures of Parliament and Warrant of President
10.	Economic Survey of Finance Division
11.	Annual Report of Bangladesh Bank
12.	Ideas of Development Partners or NGOs
13.	PCP/ DPP
14.	MDG
15.	PRSP

In addition, DG FIMA will arrange some special classes as and when necessary.

*N.B: Number of class allotted is 3; but besides this classes there will be some class on the above-mentioned areas in the presentation, where 17 class as a whole has been allotted.*

PAPER - EIGHT:

MARKS: 100

## DEFENCE AND RAILWAY FINANCE

### Sub Module A: BANGLADESH MILITARY SERVICE (50 marks)

#### Sub Module A1: MILITARY ACCOUNTS SYSTEM

##### Session Topic

- Organization of DFD
- Revised System of Financial Management (RSFM), 1982
- DFD Office Management
- Introduction to Codes and Manuals for DFD
  - a. Financial Regulations: Part I & II
  - b. Financial Regulations for Bangladesh Navy
  - c. Army Regulations: Part 1 & 2
  - d. Army Leave Rule
  - e. Pay & Allowances: Vol. 1 & 2
  - f. Military Audit Code
  - g. Military Account Code
  - h. MES Regulations
  - i. MES Routine Instructions
  - j. Schedule of Rates
  - k. Pay Accounting on War System
  - l. Imprest Holder's and Field Cashier's Instructions
  - m. Compendium of Military Pension
  - n. Factory Accounting Rule
  - o. LAO Handbook
  - p. LAO Manual
  - q. Store Accounting Rule
  - r. UA Manual

*N.B: Number of class will be 9 of 2 hour each*

#### Sub Module A2: Pay and Pension

##### Session Topic

- Pay Structure
- Pay Elements
- Allowances (Regimental)
- Applicability of T.A./D.A. for defence Forces
- Field pay System
- Pension

### Module A3: Military Engineering Services (MES)

##### Session Topic

- Different types of control
- MES Services
- Execution of Work
- Contract
- Works Accounts
- MES Stores
- Working Procedure of SFC (Works)

*N.B: Number of class will be 2 of 2 hour each*

### Module A4: Defense Purchase

##### Session Topic

- Defence Purchase procedure & Systems
- DP Contract
- ASC procurement
- Purchase of stores
- Special Purchase
- Expenditure procedure of Defence
- Attaches abroad

*N.B: Number of class will be 2 of 2 hour each*

### Module A5: Factory Accounts

##### Session Topic

- Factory Accounting System

*N.B: Number of class will be 1 of 2 hour each*

### Module A6: Military Accounting Rules & Procedure

##### Session Topic

- General Outline of the system of accounts
- Office Manual
- Accounts
- Deposit Accounts
- Accounts for loans and Advances
- Exchange Accounts
- Appropriation Accounts
- Review of Balances
- Losses, Wastages and damages to public property

*N.B: Number of class will be 2 of 2 hour each*

## Sub Module B: BANGLADESH RAILWAY SERVICE (Marks 50)

### Sub Module B1: RAILWAY ESTABLISHMENT

#### Session Topic

- Organization
- General Condition of Service
- Traveling Allowances
- Overtime
- Leave Rules
- Medical Allowance
- Efficiency and Discipline Rules

N.B: Number of class will be 7 of 2 hour each

### Sub Module B2: RAILWAY FINANCIAL RULES

#### Session Topic

- Fundamental Rules
- Supplementary Rules
- Pay Allowances Traveling Allowances Pension

N.B: Number of class will be 3 of 2 hour each

### Sub Module B3: RAILWAY ACCOUNTS SYSTEM

#### Session Topic:

- Estimate
- Contracts for Work
- Purchase of Stores
- Contracts
- Scrutiny of contracts
- Stock Verification
- Railway Finance
- Revised and Annual Budget
- Appropriation Accounts
- Justification of Railway Expenditure
- Control Over Expenditure
- Departmental Regulations
- Rly. Bills
- Internal Check
- Inspection
- Cash Management
- Compilation of Railway Accounts
- Annual Accounts
- Suspense Accounts

N.B: Number of class will be 8 of 2 hour each

## ANNEXURE

### PAPER-ONE

MARKS: 100

### PRINCIPLES OF ACCOUNTING & COST MANAGEMENT (WITHOUT BOOKS)

The Module aims to impart following ability to the participants:

- Identify the treatment of different transactions and accounts
- Examine each of the treatments of accounts
- Draw inference whether to certify accounts on behalf of government of Bangladesh
- Develop and analyze the accounts statement and draw information from it
- Use and understand basic process of financial and management accounting
- Analyze and distinguish between Financial, Managerial and Cost Accounting

### Sub-module A: PRINCIPLES OF ACCOUNTING (50 marks)

Individual Session Topic.	Components of each Session	Teaching Methods used.
Introduction to Accounting	Introduction to Accounting: History of accounting, Generally Accepted Accounting Principles (GAAP); Concepts and Conventions in the International Accounting.	L/D/E
Transaction	Transaction-Characteristics- Accounting equation--Rules for debit and credit--Double Entry and Single Entry System--Cycle of Accounting.	L/D/E
Books of Accounts	Preparation of Journal--Books of Original Entry--Cash Book--Ledger and Trial Balance--Adjustment Entry of Subsidiary and General Ledger.	L/D/E/A
Balance Sheet	Preparation of Balance Sheet: Introduction, Revenue and Capital Expenditure, Manufacturing Accounts, Trading Accounts, Profit and Loss Acc, Balance Sheet.	L/D/E/A
	Assessment	
Adjustment Entries	Errors and Rectification, Bank Reconciliation, Treatment of Suspense Accounts. Transfer Entry, Opening, Closing Account Entry.	L/D/E/A
Non-trading Concern.	Accounting system of Non-trading Concern: Receipt and Payment AC, income and Expenditure AC, Balance sheet, Capital Fund Calculation.	L/D/E/A
Depreciation	Depreciation- Types of Depreciation - and Methods of Calculation.	L/D/E/A
Company Final Accounts	Preparation of Financial Statements of Companies and Corporations: Manufacturing Acc, Trading, PL, PL Appropriation, Balance Sheet	L/D/E/A
	Assessment	

### Sub-module B: COST MANAGEMENT (40 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Introduction	Cost Behavior and its -Cost Center- Element of Costs- Cost Benefit Approach	L/D
Elements of Costs	Costs- Variable and Fixed Costs- Average Cost- Period Cost -Total Cost -Full Costing-Direct and Indirect Costing-Material-Labor-Over head--BEP-Contribution Margin Cost-Unit Cost- Cost behavior pattern --Cost Volume Profit-Measuring Volume	L/D/E/A
Job Costing - Process Costing - Batch Costing	Job Order Costing-Source Document- Responsibility and Control-Product Costing and control purpose-Prime Cost Actual and Absorption Costing - Process Costing- Annualized Cost - Batch Costing- Equivalent Units- LIFO-FIFO-Weighted Average Methods-	L/D/E/A
Budget and Standards	Types of Budget- Responsibility and controllability- Cash Budget- Static Budget-Flexible Budget-Sales Volume Variances- Flexible Budget Variances-- Standards of Material and Labor-Spoilage and Waste	L/D/E/A
<b>Assessment</b>		
Management Accounting.	Scope and Role of Management Accounting-Development of Management Accountancy-Cost Allocation- Inventory Control-	L/D
Accounting for Decision Making-	Role of Management Accountancy-Nature of Decision Making -The Decision Making Process-Management Planning and Control, Managerial Control-Risk and Uncertainty-Capital Investment Decision-CAPM	L/D/E/A
Accounting in the International Aspects	The recent crisis in the conceptual and regulatory framework for accounts and audit arising from large scale corporate scandals and their implication for accounting and auditing in all sectors worldwide.	L/D
<b>Assessment</b>		

Practical: 10 Marks

#### a. Visit and Practical Orientation in the following offices:

Visit to some related offices (e.g. Bangladesh Ordnance Factory, Gazipur; Any Fertilizer factory/Sugar Mills; Bangladesh Railway etc.) for practical experience in the calculation of unit cost and process cost.

#### b. Group Presentation:

Probationers have to present their group findings after returning from attachment.

PAPER - TWO

MARKS: 100

### GOVERNMENT BUDGETING & ACCOUNTING: THEORY & PRACTICE (WITH BOOKS)

#### Objective of the Module:

On completion of the Module the participant will be able to:

- Understand the principles, concepts and techniques of government Budgeting & Accounting
- Develop ability to identify the distinction between government accounting and commercial accounting.
- Develop the ability to grasp the inherent limitations of theoretical framework with operational experience.
- Have an overview about the reform initiatives in the area of government financial management including use of IT in government accounting
- Develop better understanding on Government Accounting System
- Understand basic of government accounting techniques and to develop application of those techniques
- Comprehend and comment upon government accounting information given in various forms;
- Compile government accounting reports and use them in decision- making and for accountability purpose;
- Understand and discuss government accounting concepts and convention, including the awareness of their limitations;
- Analyze the recent development in the area of government accounting in the countries of the region and some selected countries elsewhere (with special reference to New Zealand & UK);
- Grasp the knowledge of various international initiatives for harmonization and standardization of accounting practices mooted by International Federation of Accountants Public Sector Committee (IFAC PSC) and other recognized bodies.

### Sub-module A: Budgeting (20 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Govt. Budget procedures		L/QA
Medium Term Budgetary Framework (MTBF)		
Public Expenditure Manual		
Fund Release procedures (Development and Revenue)		



## Sub-module B: Government Accounting (70 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Historical background of Govt. Accounting. & Definition etc.	Background of Govt. Accounting-Definition of Accounts-Forms and manner of keeping Public accounts - Legal framework for Govt. A/c	L/QA
Govt. Accounting & Principles of Govt. Accounts.	Need for Govt. Accounting - Objectives: Theoretical & Practical objectives - General principles and methods of Accounts	L/D
Government Accounting as a part of Financial Management.	General outline of Government Financial Management. Accounting as a part of Financial Management.	L/D.
Role of the C&AG in relation to Accounts.	Role of Auditor General in relation to Accounts- Constitutional provisions-Additional Functions Act	L/D
Functions of different Accounts Offices	Functions of CGA, CGDF, Railway. PT&T, PHE, Roads, Works, Bangladesh Bank etc	L/D
Accounting Structure	Government Accounting Unit: CGA, CGDF, Railway, Postal, T&T, Works, Roads and Highway, Forest, Bangladesh Bank,	L/D/E/Eg
Flow of Accounting information.	General outlines of the system of Govt. Accounts - Flow of Accounting information's.	L/D/V
Principles of Govt. Accounts & Divisions of Govt. Accounts.	General principles of Govt. Accounts -Divisions of Govt. Accounts	L/D
Classification Chart.	Introduction to Classification chart -Characteristics of Classification Chart- Structure of Classification Chart. --Four levels.	L/D/E
Initial Accounts, Proforma Accounts, Subsidiary Accounts	Initial Accounts, Proforma Accounts - Subsidiary Accounts.	L/E/Eg
Preparation of CAO, DCA, DAO & UAO Forms.	Preparation of CAO, DCA, DAO & UAO Forms. (Visit to one DAO & one UAO office for orientation. about these forms)	L/D/E/V
Exhibition of losses in Govt. Accounts.	Introduction - How to exhibit losses in Govt. Accounts	L/E/Eg
Preparation & Compilation of Accounts	Definition, Sets of published Accounts, How to prepare Monthly and Annual Govt. Accounts- Appropriation A/c. Finance A/c. (Attachment to concerned Accounting office including CGA for practical experience)	L/E/D
Public Accounts of the Republic	Introduction-Definition- Suspense Accounts Remittance -Advance Repayable	L/ CS/ Eg
Rectification of errors	Definitions - Procedure to rectify error through Transfer entry, Journal entry.	L/E/Eg

Exchange Accounts, Settlement Accounts.	Definition- Procedure of Exchange Accounts Procedure of Settlement Accounts (Visit for Practical Orientation to CGA, CGDF, and Railway office to know the procedures)	L/Eg/V
Computerization of Govt. Accounting System.	Understanding Functional areas of Govt. Accounting (CDPU, CRU) Relationship among Bangladesh Bank, Sonali Bank and other Accounting Units	L / Att
Reconciliation	Introduction- Reconciliation with the Departments -Bank- Cheque Reconciliation- Cash Balancing	L/E/Eg
Project Accounting	Project Accounting: General principles, Types of project - GOB funding project - RPA - DPA Month end procedure - Debt service liability	L/E/Eg
Resource Accounting	Resource Accounting: Introduction, Importance, Scope, Procedures	L/D
Financial Management Units	Financial Management Units Introduction: Purpose-Features	L/D
Government Finance Statistics	Government Finance Statistics of IMF	L/D
Reforms	Reforms initiatives in Government Accounting in Bangladesh.	L/D

### Practical: 10 Marks

#### a. Visit and Practical Orientation:

Visit to some Accounting units and Bangladesh Bank for practical experience in Flow of Accounting, Compilation, Settlement/ Exchange Accounts and Computerization of Accounts.

#### b. Group Presentation:

Probationers have to present their group findings after returning from attachment.

PAPER-THREE

MARKS: 100

**AUDITING: PRINCIPLES AND TECHNIQUES**

**Objective of the Module:**

On completion of the Module the participant will be able to:

- o Understand the basic and origin of Auditing
- o Identify and develop the plan to conduct Audit
- o Determine the Techniques of general and government auditing
- o Analyze the audit data and evidence to come with a conclusion
- o Explore the rules and regulations required in the general day to day audit activities
- o Understand the Government Audit Procedure
- o Develop strategies from the inference of audit report
- o Realize the present international audit standard and procedures

**Sub Module A: GENERAL AUDITING PRINCIPLES (40 marks)**

Individual Session Topic	Teaching Methods used	Teaching Methods used.
Introduction to Audit	Origin of Auditing-Definition - Scope-Objectives of Auditing- Generally Accepted Auditing Standards- External and Government Audit, Types of Audit: Periodical Audit, Continuous Audit, Intermittent and Final Audit, Audit of Balance Sheet.	L/Q/A
Qualities & Responsibility of Auditors	Qualities of the Auditor-Duties and Responsibilities of the Auditor- Detection of Errors and Fraud- Advantages of Audit- The concept of "Materiality" in formulating Audit Objectives and Observations- Various Criteria of "Materiality". Determine Materiality-- Assessing Audit Risk	L/D/SH
Types of Audit	Types of Audit: Financial Audit-Performance Audit-system Based Audit-Compliance Audit-Transaction Audit-IT Audit-Forensic Audit- Audit of Privatization-Environment Audit-Audit of Capital Assets-Audit of Budget-Audit of Programs-Procurement Audit- Revenue Audit	L/D
Overview of Audit Process	Overview of Audit Process: Planning Individual Audit- Examination Phases of Audit-Reporting Phase of Audit-Follow up of Audit Reports	L/E/A
Techniques of Auditing	Techniques of Auditing -- Rules and regulation relating to vouching and routine examination- Evidence Collection and Analysis-The Source and Types of Evidence-Collection and Evaluation.	L/E/A
Audit planning phase	Understanding audit entity-Objective-scope of audit	L/E
Audit Procedures	System Based Audit - Direct substantive test Analytical Review- Designing and applying Audit programs of compliance tests and substantive tests to obtain the necessary evidence-Critical Appraisal.	L/E
Selecting and- Documenting	Selecting and- Documenting and Applying Appropriate Audit- Procedure and Sampling Techniques- Types - Statistical vs non- statistical sampling-Similarities and difference - Sample selection	L/E/A

Audit Evidence	Features -Types--Advantages & disadvantages of each type - Source of evidence - Methods of obtaining evidence	L/E/ P/A
Preparation of Audit plan	Planning framework -Importance - Main elements - Drafting plan - Identify audit area - Determine Approaches- Allocate Resources	L/E/ P/A
Perform Substantive test of details	Monetary Unit Sampling - Test of Controls- Account Balance-- Analytical review -Substantive test of details.	L/E
Working Paper	Definition -Characteristics - Functions How to Prepare - The Review Process- Errors in Working Papers	L/E/V
Deriving Overall Audit Conclusion	Factors to be Considered-Responsiveness to Audit Objectives- Key Steps- Reaching a Conclusion- Planning and Reporting Materiality- Impact of Errors-Non-compliance -Deviance - Determining opinion	L/E/V
Report Writing	Writing Audit Report -- Types of opinion	L/E/A
Internal Control system	Internal Control Concepts, Objectives, -Standards- General Standards- Detailed Standards-Importance-Types of control-Internal audit- Internal- Mechanism Internal control system- Categories of control -Assess internal control Limitations of Internal Controls- Structures-Management's Responsibilities- The SAI's Responsibilities	L/D/SH

**Sub Module B. GOVT. AUDITING: THEORY & PRACTICE (marks 30)**

Individual Session Topic	Teaching Methods used.	Teaching Methods used.
Introduction to CAG	Constitutional Power & function, Power and Functions of the Auditor General- the Constitution- Additional Powers Act 1974-75-83.	L/QA
Various types of audit practice in public sector	Financial Audit, Certification Audit, Regulatory Audit, Compliance Audit, Forensic Audit, Performance Audit, Environment Audit, Social Audit etc.	
Auditing Standards	General Standards- Govt. Auditing Standards- Planning standards- Field Standards-Reporting Standards-Field Standards for Performance Audit-Reporting Standard for Performance Audit- ASOSSAI-INTOSAI-LIMA Declaration	L/QA/V
Audit Code	Audit Code	
Audit Manuals	Audit Manuals	
Code of Ethics	Code of Ethics	
Performance Audit Manual	Introduction -scope mandate and objective-audit process auditing guidelines- General principles - Strategic Planning - Initiating the Audit -Audit criteria-Implementation- Developing findings and recommendations Evidence and Documentation, Reporting- Report contents Follow-up Processes	L/E/A/V

Audit in IT environment	Audit in IT environment	
Report writing: Structure and stages of LAR	Structure and stages of LAR	
PAC- PUC- PEC.	PAC- PUC- PEC: Constitution- Purpose, Functions- Responsibilities	L/QA
Entity Wide Audit	Entity Wide Audit	
Social and Environmental Audit	Social and Environmental Audit	
Reforms in Govt. Audit: On going reform	RIGA, STAG and FMRP: Purpose, Steps, Components	L/D

### Sub-module C: Relevant Commercial Law and Acts (marks 30)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
<u>Company Act, 1994:</u>	Definition, Classification, Features, Conversion of private company into public company and vice-versa, Rules relating to registration of a foreign company.	L/D
Formation of a Company and Promoters	Procedure or steps to form a Company, Registration, and Certificate of Incorporation and Commencement. Function, Liabilities and Right Consequences of False or Misleading Statement by promoter.	L/D
Memorandum and Articles of Association	Contents, Alteration of both, Distinction between them.	L/D
Capital	Meaning, Classification, Increase and Decrease of Share Capital Stock, Dividends.	L/D
Share and Calls	Share Allotment, Restriction on the allotment of shares, Irregular Shares, Forfeiture of Shares, Lien on share, Surrender shares, Conversion and Distinction of Share & Stock, Share certificate & Share Warrant, Procedure for Transfer of share, Transmission of Shares.	L/D
Prospectus	Contents, Statement in lieu of prospectus and liabilities of the company relating to misstatement in prospectus.	L/D
Directors	Legal Positions of Appointment, Qualifications and Disqualification, Removal of Directors, remuneration, Power, Disabilities, Duties, liabilities and Rights.	L/D
Meeting & Resolutions	Board Meeting, AGM Statutory Meeting and report Extra ordinary General Meeting, Procedure & Requisites of a valid meeting.	L/D
Company Accounts and Auditor	Appointment of Auditor, Qualification, Disqualification, Rights, Powers, Duties, Remuneration and removal of Auditor.	L/D
	Appointment of Auditor, Qualification, Disqualification, Rights, Powers, Duties, Remuneration and removal of Auditor.	L/D

Industrial Relation Ordinance, 1969	Industrial Dispute, Workers & Workman, Trade Union & Freedom of Association, Application For Registration, Requirements for Application, Disqualification for being an officer member of trade union, Cancellation of registration, How dispute can be settled when lockout/Strike is legal, Arbitration, Strike or Lockout in Public Utility Service.	L/D
Factory Act, 1965	Definition of factory, Health & Hygiene Factors, Temperature Safety Measures: Precautions in case of fire, Fencing of machinery, Employment of Young persons on Dangerous machines, Working hours for adults, Provision for Holidays, Compensatory Weekly Holiday.	L/D
Workmen's Compensation Acts 1923	Definition of worker, ways of claiming condensation, Employers Liability, Accident arising out of employment, Accident in course of Employment, When the employers is not liable, Disablement: Partial Disablement, Total Disablement	L/D
Negotiable Instrument Act		
Law of Contracts: Nature and Kinds of contracts	Definition of contract, essential Elements of valid contract, kinds of contract from the view point of Enforceability, Mode of creation, Extent of execution.	L/D
Offer and Acceptance	The proposal or offer- Legal rules regarding a valid offer, lapse and revocation of an offer, the acceptance- Legal rules regarding a valid acceptance , Communication of an Offer, Acceptance & Revocation, contracts over the Telephone.	L/D
Consideration and Capacity of parties	Definition, Essentials of Valid consideration, Exceptions to the rule- No consideration, No contract. -Age, Minor's agreement, Persons of unsound mind, Disqualified Persons	L/D
Free Consent	Effect of Coercion, Presumption of Undue Influence, Unconscionable Transactions, Distinction between Coercion And Undue Influence, Effect of Fraud and Misrepresentation, Distinction between Fraud and Misrepresentation, Loss of right of Rescission, Mistake of Law and Mistake of Fact.	L/D
Legality of object and Consideration:	Unlawful object and consideration, effect of illegal agreements on collateral transaction	L/D
Contract of Sale of Goods:	Essentials of Sale of Goods, Distinction between Sale & Agreement to Sale, Sale & Hire Purchase, Kinds of Goods, The Price, earnest or Deposit, Document of title to goods- Conditions and Warranties	L/D
Carriage of Goods by Land, Sea and AIR	Contract of carriage and carriers defined, classifications of carriers, Duties and liabilities of common carriers, Duties and Liabilities of Railway Administration, Contract of air freight Charter party, bill of lading, right of stoppage in transit, Liabilities of carrier by Sea, Documents of air carriage, Liability of the air-carrier.	L/D



PAPER FOUR

MARKS: 100

SERVICE AND FINANCIAL RULES

(WITH BOOKS)

On completion of the Module the participant will be able to:

- Express the basic knowledge of the Constitution of the country.
- Make proper decision using fundamental rules required for sound and appropriate decision in dealing with the government's claims owed to and by the receivers of its service.
- Understand the general financial rules and treasury rules vital for sound fund management of the government's exchequer.
- Capable to use the latest circulars and directives issued by the government essential for sound running of the government's affairs.
- Instilling into the trainees' minds the necessary work procedure of M/O Finance regarding revenue and development work
- Able to in absorbing important and relevant services rules, technique, principles and procedures required for and desired of them in executing the daily official work.
- Standardize the work environment through enrichment of knowledge in different aspects of government activities.
- Apprise necessary rules and procedures of fund release for implementing government projects

Sub Module A: CONSTITUTION OF BANGLADESH

(marks 10)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Introduction	Preamble- Part-I (Para 1 to 47A), Part-II (Para 8 to 25) and III (Para 26 to 47A)	L/D
Executive and Legislature	Part IV (Para 48 to 64) Chapter I of Part V (Para 65 to 79) and Chapter III Para 93	L/D
Judiciary, Elections, Services Emergency Provision, Amendments	Part VII (Para 118 to 126) Part IX (Para 133 to 141) Part IXA (141A-141C), Part X Para 142 and Part XI (Para 143 to 153)	L/D
	Written test	Quiz type

Sub Module - B: IMPORTANT GOVERNMENT MEMORANDUM/ORDERS (30 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Government Servants (Conduct) Rules 1979	Definition and Applicability, Important points regarding conducts, acts and behaviors where government officials can or can't indulge in.	L/D
Government Servants (Discipline and Appeal) Rules, 1985	Definition, Effectiveness and Applicability; Basis & type of penalty; Procedures of exerting different types of penalties- Departmental Procedures: Appointment of Investigating Officer, Process of investigation; Appeals-Methods, Timing, Settlements. Re-consideration Dismissal modus operandi of	L/D

Public Employees (Punctual Attendance) ordinance 1982	Definition, Applicability, Priority of this Rule over those or others; Regular Attendance at workplace-different types of absenteeism and prescribed punishments; Executive directives regarding timely attendance at Office.	L/D
Government Servants (Special Provisions ) Ordinance, 1979	Definition, Applicability of the Rule; Types of Crime and penalties Awarded- Investigation, Punishment, Appeal & Reconsideration- Hindrances at Court's Verdict	L/D
Bangladesh Civil -Service Recruitment Rules, 1981	Caption, Terms defined -Types and Terms of Recruitment; Probation period, Permanency, Undertaking, relaxation Appointment of Munsefs, Magistrates, Transfers-rules applied.	L/D
Bangladesh Public Service Commission (Consultation) Regulations, 1979	Terms and Definitions; Consultation with Public Service Commission-Cases where required; Consultations as regards - Details of Gazetted Posts	L/D
Official Secret Act 1923	Definitions, Terms used to denote Secret places & Documents- Punishment awarded in the case of different types of violations concerning state secret; Search and Siege & Arrests - Instructions regarding Security of Classified Materials - Principles of classifying Official documents; types explained Maintenance and Usage of Classified documents-Methods Applied; Destruction of Classified Files(CF), Sending of CF; CIPHER Security; Responsibility of Cipher Officer Responsibilities of Officials engaged in CF	L/D
Secretariat Instructions, 1976 (With up to date amendments)	Details of Secretariat Instructions and its Implications on working of respective audit accounts offices	L/D/A
Rules of Business, 1975 (With up to date amendments)	Introduction - Reference to the President-Inter-ministerial Consultation-	L/D
Public Demand Recovery Act, 1913	Introduction-Features-Purpose-Contents	L/D
Public Servants (Retirement) Act, 1974 and Rules 1975	Public Servants Retirement Act. 1974 Public Servants Retirement Rules 1975	L/D*
Important Legal aspects	Important Legal aspects usually necessary for day-to-days official activities	
General Provident Fund 1979	General Provident Fund 1979	
Public Servant Welfare Act	Benevolent fund and Group Insurance	
	Written test	Descriptive





### Sub-Module – C: General Financial Rules (20 marks)

(a) GFR:

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Chap-02	Financial management and overall control mechanisms	L/D
Chap-3	Revenue and Receipt	L/D
Chap-4	Sanctioning Authority	L/D
Chap-5	Budget, Sanction and Appropriation	L/D
Chap-6	Establishment	L/D
Chap -7	Expenditures on Supply and Services, Repair and Maintenance	L/D
Chap-8	Stores	L/D
Chap-9	Works	L/D
Chap 10	Misc. Expenditures	L/D
Chap- 11	Debts and Governments Misc. Liabilities - General Provident Fund (Book + Govt. order 1979) General Provident Fund contd. Benevolent Fund, Group Insurance Etc.	L/D
Chap- 12	Local Fund	L/D
Chap- 13	Loans and Advances	L/D
Chap-14	Misc. Subjects	L/D
Chap- 15	Accounts of the Government	L/D
Appendix -I to 10	Introducing different forms under GFR Appendix -I to 10	L/D/A

(b) Delegation of Financial Powers (Book + Govt. order)

(c) Fund release procedures (Development and Revenue)

#### Visit and Practical Orientation in the following offices:

- Whole day attachment with CAO to see GPF ledger, broad sheet register, sanction and disposal of GPF, GP Fund Interest Calculation, Advance etc.
- Attachment with Bangladesh Bank: -Remittance through Bangladesh Bank and liabilities for withdrawn for Govt. Account.

#### Group Presentation:

Probationers have to present their group findings after returning from attachment.

### Sub Module D: Treasury Rules (20 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Part- 1 Introduction	Detail Procedure of revenue & receipts deposition in to Govt. Treasury & withdrawal of money from the Treasury as per authorization given by the Member of the Parliament	L/D
Part-2, Chap- 1 - Organization	General Organization of DAO, UAO & Treasuries under district Administration & its control, Withdrawal of money from the Govt. Account, Responsibility for the money withdrawn from the Govt. Account. Bangladesh Bank Order, 1972 (P.O No. 127 of 1972).	L/D/Att
Subsidiary Rules	Record keeping in DAO, UAO & District Treasury - General Instructions for handling of cash Procedure for giving money into the Government. A/C- Cash Kept in departmental chest, Security of strong room-	L/D/Att
Chap-2- Receipt and Deposit	General Rules- Procedure for paying and receiving money-	L/D
Chap-3- Managing Deposits	Custody of Money relating to government Accounts, Cash in departmental chest, Cash Balance in Treasury, Verification of cash balances.	L/D Att
Chap-4 With drawl of money from Government	With drawl of money from Government-Investment of cash- Claims of withdrawals- instruction regarding bill preparation-Pensions- Leave Salary	L/D
Chap-5 Instructions for Banks	Instructions for Banks- Payment- Withdrawal-Daily Accounts-Miscellaneous	L/D
Chap-6 Government Debts	Government Debts- Permanent and Temporary Loans -Floating Debts Other Obligations	L/D
Chap-7- Deposits	Deposits: Introductions-Rules and Limitations-Revenue Deposits-Personal Deposits- Deposits for works- Fees- other deposits accounts	L/D
Chap-8- Loans and Advances	Loans and Advances General-Special Rules	L/D
Chap-9 Transfer	Transfer from Government Account- -Bank and Non Bank Treasuries- Remittance- Coins and Notes	L/D
Chap-10&11- Remittance	Remittance through Bangladesh Bank and liabilities for with drawn for Govt. Account	L/D
Part-3, CHAP-2,3 & 4-	Currency chest and coins---- Introducing the forms used	L/D/P
	Written test for	Quiz type

#### Visit and Practical Orientation in the DCA/ DAO /UAO

- To see Treasuries under district Administration & its control, withdrawal of money from the Govt. Account, Responsibility for the money withdrawn from the Govt. Account. Bangladesh Bank Order, 1972 (P.O No. 127 of 1972).
- To see Record keeping in DAO, UAO & District Treasury- General Instructions for handling of cash Procedure for giving money into the Government. A/C- Cash Kept in departmental chest, Security of strong room-



6. To see Custody of Money relating to government Accounts, Cash in departmental chest, Cash Balance in Treasury, Verification of cash balances.

**Group Presentation:**

Probationers have to present their group findings after returning from attachment.

**Sub Module E: BSR, FR & SR Part 1 & 2 (20 marks)**

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Definitions,	Extent of Application, General conditions of Service appointment, deputation, dismissal, removal, suspension, Foreign Service, Pension-General rules, types of pensions, conditions of grants of pensions; Allowances, Grades of Govt. Servants, types of Traveling Allowances, Admissibility thereof.	L/D
Pay Fixation	Definition, Types of pay & pay protection. Procedure of pay fixation in different occasion as per fundamental rules & SRO of National pay scale. Conditions in which service counts for increments. Next below rule i.e. drawing pay of a higher post without actually holding the same- Pay equalization in different occasion/situation, Pay fixation against major & minor penalties. Pay fixation(practical)	L/D/E
Joining time	Define joining time, Occasions for the grant of joining time, Calculation of joining time, Overstay of joining time Extension of joining time, Joining time in case of stand release-- Regulation of pay during joining time, Admissibility of joining time without transfer.	L/D/E/P
Other Service States	Deputation, Foreign Service, Combination of appointments and Dismissal, Removal and suspension, Leave Salary	L/D/E
Prescribed Leave Rules 1959, Leave Account-Types	General conditions of leave, Special & general leaves, Different kinds of leave as per prescribed leave rules. 1959, What are the kinds of leave is not debited to leave account, Effect of overstay of leave. Conditions for granting LPR, Leave salary, Amount of leave can be granted at a time, Leave in vacation department, Leave under medical certificate.	L/D/P
Pension-General Rules	Definition-Types-Family-Condition-Classification-Amount-Qualifying Service-Condition for Grant of Pension- Simplification of Public Servants Retirement Rules - 1994 & 2001	L/D/CS/Att
T.A & DA Rules,	Different kinds of traveling expenses, Daily allowance & classification of govt. servants in this regard, Present rates of daily allowance, road mileage, Daily allowance & restrictions of its drawing, Entitlement of class of accommodation (1st class/2nd class etc.) in train, Steamer and Biman, Rates of mileage allowance (14/5, 11/2) in journey by Train, Steamer, Biman, Traveling expenses on transfer & carriage of personal effects, Duties of a controlling officer before signing a TA bill. Admissibility of traveling allowance other than tour or transfer.	L/D/E/Att
	Written test for above Sl-No. 9 to 12	Quiz type

**Visit and Practical Orientation in the CAO offices to see:**

- the process of different Types of Pension and its disbursement process
- the calculation and disbursement process of TA bill

**Group Presentation:**

Probationers have to present their group findings after returning from attachment.

**PAPER- FIVE**

MARKS: 100

**FINANCIAL MANAGEMENT**

(WITHOUT BOOKS)

**Sub Module A: CORPORATE FINANCE (45 marks)**

**Objectives of the Module:**

On completion of the Module the participant will be able to:

- Develop better understanding on Corporate Financing Methods.
- Develop understanding of Capital Budgeting Concepts
- Perceive different aspects Financial Decision Making
- Familiarize with different aspects of Corporate Finance

Individual Session Topic.	Components of each Session	Teaching Methods used.
Introduction to Financial Management:	Introduction to Financial Management: The essential features of financial management--The objectives of a business--Wealth maximization or profit maximization?	L/D
Capital Investment Appraisal	Capital Investment Appraisal: Time value of money and its application Present Value Factors--Methods of investment appraisal--Accounting rate of return (ARR)-- Pay back period (PP)-- Net Present Value (NPV)-- Internal Rate of Return (IRR)-- Some practical points--Investment decision making in Practice- Cost Benefit Analysis.	L/D/E/A
Sources of Finance and Financial Markets	Sources of Finance and Financial Markets: Share Issues--Loan Capital--Short Term Sources of Finance--Internal Sources of Finance--Venture Capital and Long-Term Financing.	L/D/CS
Working Capital Management	Working Capital Management -- Cash Management--Economic Order Quantity	L/D/A
Financial Statement Analysis	Financial Statement Analysis- -Ratio Analysis- Changes in the Financial position of a Firm-Statement of Source and Uses of Funds.	L/D/E
Stock Exchange	The role and efficiency of the Stock Exchange-Valuation of Stocks.	L/D/ V
Foreign Exchange Risk Management.	Foreign Exchange Risk Management.	L/D/A
	Assessment	Question

**Visit and Practical Orientation in the following offices:**

- Dhaka Stock Exchange/ Security Exchange Commission

**Sub Module B: PUBLIC FINANCE (55 marks)**

**Objective of the Module:**

On completion of the Module the participant will be able to:

- Develop better understanding on Public Finance as a part of Macroeconomics.
- Conceptualize issues on Public revenue and conversant with the Tax Structure of Bangladesh.
- Perceive different aspects of Public Expenditure
- Develop understanding Public Budget and analyze its impact on the economy as a whole
- Understand the link between Monetary and Fiscal Policies
- Familiarize with different aspects of Public Debt Management.

Individual Session Topic.	Components of each Session	Teaching Methods used.
Introduction to Public Finance	Introduction: An overview of Macro-economics - Meaning and scope of Public Finance as a part of Macro-economics.--Traditional Principles of Public Finance--Rationale for Government Intervention-- Public Goods Vs Private Goods-- Externalities-- Concepts of a mixed economy- Recent shifts in the concepts.	L/D
✓ Tax Structure of Bangladesh	Tax Structure of Bangladesh	L/D
Public Revenue	Public Revenue - Characteristics of a Good Tax System - Taxation as an instrument of Resource Mobilization and its Social and Economic impact	L/D
Public Revenue	Revenue Receipts - Tax revenue and Non Tax Revenue- Principle of Taxation - Kinds of Tax: Income Tax, Value Added Tax (VAT), Customs Duty etc.	L/D
Public Expenditure	Meaning and nature of Public Expenditure-Kinds of Public Expenditure - Objects of Public Expenditure- Social and Economic Impact of Public Expenditure	L/D
Public Expenditure	Public Expenditure- Meaning and Nature of Public Expenditure-- Kinds of Public Expenditure-Public Expenditure and Income Distribution- Expenditure Control and Monitoring- Social and Economic impact of Public Expenditure.	L/D
Constitution and GFR	Bangladesh Constitution: Para 81-90 and GFR- Budget, Sanction and Appropriation	L/D/E
Public Budget	Public Budget- Introduction: Constitutional and Institutional Framework- Annual Financial Statement--Consolidated and Public Fund- Kinds of Budget-Revenue and Development Budget	L/D
Public Budget	Budget Preparation--Budget Cycle--Budget Profiling - Economic impact of budget balance	L/D/V
Public Budget	Method of using a Surplus or financing a Deficit Budget - Impact on the economy as a whole.	L/D
Public Budget	Classification of Budget and Accounts	V/P
Fiscal Policy of Bangladesh	Fiscal Policy-Nature-Objectives-Main Feature of Fiscal Policy- Mobilization of Resources	L/D
Monetary Policy of Bangladesh	Monetary Policy-Resources-Role of Central Bank and Financial Market in Bangladesh	L/D
Public Debt Management	General Characteristics of Public Debt-Classification of Public Debt.	L/D
Resource Mobilizations	Resource Mobilization- Internal and External role of NBR	L/D
Assessment		

**Visit and Practical Orientation in the following offices:** (as and when felt necessary)

1.	National Board of Revenue
2.	Economic Relation Division,
3.	Budget Development and Expenditure Control Wing FD
4.	Bangladesh Bank
5.	Controller General of Accounts

**Group Presentation on the following Topics:** 2 Hours each

(a) Budgetary Reforms and Public Expenditure Management in Bangladesh

## PAPER- SIX

MARKS : 100

### Information System Management

Objective of the Module:

On completion of the Module the participant will be able to:

- o Familiarize with an understanding of modern information systems.
- o Understand the hardware and software employed in IT Industry.
- o Analyze the concepts of IS basis securities and controls are incorporated in the CAC office.
- o Conceptualize the basics of Information Management System.

#### Sub Module A: IS Skills (40 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Introduction to Computers and Windows	History of Computer -Definition- Introduction to Windows 98/ 2000/ XP/ NT -Apple-IBM	L/D/P
Word Processing - Microsoft Word	File-Edit-View-Insert-format-Tools-Table-Windows-Help	L/D/P
Spread Sheet - Microsoft Excel	File-Edit-View-Insert-format-Tools-Slide Show-Windows-Help	L/D/P
Presentation - Microsoft PowerPoint	File-Edit-View-Insert-format-Tools-Data-Windows-Help	L/D/P/A

#### Sub Module B: IS Management (60 marks)

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Introduction to Information System	What is Information System(IS), Components: Hardware, Software, Data, People, Business IS and its Characteristics of IS, Types of IS: Management Information Systems, Decision Support Systems, Expert Systems, Office Systems, Example of Information Systems, Framework for IS Architecture: System owners, System designers, Systems builders, Role of IS Department.	L/D/P
Categories of Computers	Categories of Computers: mainframe, midrange, minicomputers, PCs supercomputers; Stand-alone and Network Computers, Distributed processing, Computing, Managing Hardware Assets: Scalability, hardware acquisition, monitoring technology trends.	L/D/P
Managing Hardware Assets	Computer Hardware and Information Technology Infrastructure: The computer systems, How computers represent data: concept of bits and bytes, ASCII Code, CPU and Primary storage, microprocessor and processing power, Secondary storage Technology: Magnetic Disks, Optical Disks, Magnetic Tapes, Input devices: Keyboard, pointing devices, Touch screen, OCR, MICR, Scanners, Sensors Output devices: CRT, Printers, Plotters, Interactive Multimedia.	L/D/P
Managing Software Assets	What is software, System software and Application Software, Functions of the Operating System, Multiprogramming and Multiprocessing, Utility Software, Application Software: Application packages, General-purpose packages, Bespoke software.	L/D/P

Programming Languages	Programming languages: procedural and objective oriented languages; Fourth generation languages and PC software tools, mark up Languages; Managing Software assets: Software Build or buy, Software Maintenance.	L/D/P
Data communications and networks	What is Telecommunication System, Telecommunication Systems components, Data transmission: Analogue and Digital, Functions of Modem, Transmission media: Twisted wire, Coaxial cable, Fibre Optics, Microwave, Satellite; Transmission speed.	L/D/P
Network	Network topologies: Star, Bus, Ring; Types of Network: LAN, WAN; Network devices: Switches, hub, Router; Communication Protocol, Communication Software, broadband technologies, Teleconferencing, Data conferencing and Video-Conferencing, Electronic Data Interchanges(EDI).	L/D/P
Database Management:	Data terminology and concepts: field (attribute), record, file, database, entity, primary key, foreign key, data relationships; Entry relationship Diagram (ERD)	L/D/P
DBMS	Database Management System(DBMS): RDBMS, Characteristics of DBMS, Backend and Front-end tools.	L/D/P
SQL	Query Language(SQL): Basic SQL Statements.	L/D/P
Database management:	Database management: Management requirements, database administration, Role of Database Administrator. Creating a simple database using a Microsoft Access.	L/D/P
Database management:	Database Systems in CAG/CGA or in any organization.	Visit/ CS
Internet and Web technology	What is Internet: History of Internet, Internet Technology and services: E-mail, Telnet, FTP, Chatting, the World Wide Web(WWW); Web browser and search engine, Internet addressing convention, The Domain Name System. Internet and Extranet, Organizational benefit of Internet and Web technology, E-commerce and M-commerce, E-Government.	L/D/P
System Analysis, design and IT Project Management Concepts	What is Systems Analysis? Role of System Analyst, System Development Life Cycle (SDLC): System Planning, System analysis, System Design, System Implementation, System Operation and Maintenance.	L/D/P
System Analysis	System Analysis Techniques: Interviews, Document reviews, Observations, Questionnaires, Prototyping, Rapid Application Development.	L/D/P
System Analysis	What is System Design? General Guidelines of System Design: effectiveness, reliability, and maintainability; Feasibility and Cost-benefit analysis: Operational feasibility, Technical feasibility and Economic feasibility; cost-effectiveness of the System.	L/D/P
System Analysis	Causes Failed Project, Basic Function of a project Manager, Project Scheduling tools: Gantt chart, PERT/CMM, Project Management Software.	L/D/P
Information Systems Security, control and Audit issues	System vulnerability and abuse, Computer viruses, Threats to Information Systems, System quality problems: software and data, Internet Security, Disaster recovery plan.	L/D/P
Information systems control:	Information Systems Control: General and application controls, the role of auditing in the control process.	L/D/P
E-Governance	E-Governance	L/D
	<b>IS Management: REVIEW AND ASSESSMENT</b>	

## PAPER -SEVEN:

MARKS : 100

### MODERN MANAGEMENT MISCELLANEA

#### Sub Module A. COMMUNICATIVE ENGLISH

(15 marks)

##### Objectives of the Session:

On completion of the Module the participant will be able to:

- o Communicate his/her views and opinion to others in English language fluently and confidently.
- o Develop skills among the participant to write reports and drafts in English with lesser mistake.

The number of total class hour in the training is 60 working hours. Mark will be awarded to the probationer on submission of course completion certificate.

**Conducting Authority:** The Department of English, Social Science Faculty, Dhaka University, Dhaka. Full Marks will be awarded on submission of the Certificate, however failure to submit the certificate will be held as subject to Disciplinary Action.

#### Sub Module B. THE EFFECTIVE USE OF BANGLA AS OFFICIAL LANGUAGE (10 marks)

##### Objectives of the Session:

- o To enable the participant communicate his/her views and opinion in Bangla, to others fluently.
- o Develop skills among the participant to write drafts, notes, and reports in Bangla without mistake.

The number of total class hour in the training is 6 working hours.

#### Sub Module C: THE ART OF EFFECTIVE ORAL COMMUNICATION (15 marks)

##### Objectives of the Session:

- o To enable the participant communicate his/her views and opinion to others in Bangla and English fluently and confidently with a few or zero mistake.
- o The Participant will learn the art of presentation in a group and individually in front of a group.

The number of total class hour in the training is 30 working hours. (Individual ( 16 x 1.5)= 24 hours and group 2 hours feed back of presentation 4 hours)

The probationers are required to complete this session through Individual and Group Presentation, when they will receive feedback from the session coordinator.

#### Sub Module D: HANDLING OF QUANTITATIVE INFORMATION FOR ANALYSIS AND DECISION MAKING (50 marks)

On completion of the topic the trainee will be able to

- Develop better understanding in quantitative information
- Able to handling quantitative information for analysis and decision making

Individual Session Topic.	Components of each Session.	Teaching Methods used.
Definition	Definition of Statistics, Population, Sample, Data and Collection of data	L/D/
Sampling	Sampling, Types of Sampling, Method of drawing sample from population	L/D/E/A
Measures of Central Tendency	Measures of Central tendency: Definition, Types, Mean, Median, Mode. Patron values and related problem	L/D/E/A
Probability	Probability concepts, Probability calculations, Laws of Probability, Independence, Conditional probability and Bayes' Theorem, Probability distribution, Mathematical expectation and variance	L/D/E/A
Probability Distribution	Binomial distribution, Poisson distribution, Normal distribution, Exponential distribution	L/D/E/A
Correlation	Correlation: Significance-Types, Methods of Studying correlation	L/D/E/A
Regression	Regression: Linear Bivariate Model, Regression Line-Equation-Coefficient	L/D/E/A
Index number	Index number: Use, Methods, Weighted and Un weighted, Value Index, Consumer Price	L/D/E/A
Time series analysis	Time series analysis: Methods of Forecasting- Ratio-Graphic- Straight Line- Least Square-Moving Average-Seasonal Variation- Trend Methods- Growth Curves-	L/D/E/A
	<b>Written Examination</b>	
National Income	National Income	L/D

#### Sub Module E: WORKSHOP/ SPECIAL CLASS (10 marks)

Sl.	Topic
1.	Time and Stress Management
2.	Ethics and Principles
3.	Etiquette, Manner and Articulation
4.	Public Procurement Act 2006
5.	Public Sector Management
6.	Strategy to Develop Auditor and Auditee Relationship
7.	Islamic Financial System
8.	CAG's Strategic Plan
9.	Rules of Business; Rules of Procedures of Parliament and Warrant of President
10.	Economic Survey of Finance Division
11.	Annual Report of Bangladesh Bank
12.	Ideas of Development Partners or NGOs
13.	PCP/ DPP
14.	MDG
15.	PRSP

In addition, DG FIMA will arrange some special classes as and when necessary.

#### PAPER - EIGHT:

MARKS: 100

#### PAPERS SELECTED BY DG FIMA

#### Sub Module A: BANGLADESH MILITARY SERVICE (50 marks)

##### Objective of the Session

On completion of the Module the participant will be able to:

- o Understand the Rules and regulation in the Defense Service
- o Conceptualize the Financial rules and regulation prevails in the Defense Accounting System
- o Draw decision from the information relevant to Defense service
- o Realize the procurement and store management system in Defense service.

#### Sub Module A1: MILITARY ACCOUNTS SYSTEM

Session Topic	Details of Topic	Teaching Method
Overview of DFD	a. Organization Structure of DFD b. Revised System of Financial Management (RSFM). 1982	L
DFD Office Management	a. Office Manual: Part I-VIII Descriptions in relation to existing setup of offices	L
Introduction to Codes and Manuals for DFD	Familiarisation with codes and manuals used in DFD: s. Financial Regulations: Part I & II t. Financial Regulations for Bangladesh Navy u. Army Regulations: Part 1 & 2 v. Army Leave Rule w. Pay & Allowances: Vol. 1 & 2 x. Military Audit Code y. Military Account Code z. MES Regulations aa. MES Routine Instructions bb. Schedule of Rates cc. Pay Accounting on War System dd. Imprest Holder's and Field Cashier's Instructions ee. Compendium of Military Pension ff. Factory Accounting Rule gg. LAO Handbook hh. LAO Manual ii. Store Accounting Rule jj. UA Manual	L

#### Sub Module A2: Pay and Pension

Session Topic	Details of Topic	Teaching Method
Pay Structure	Pay structure for Defense Forces (Army, Navy, Air Force) (Pay and Allowances (Vol.-1) and related JSIs.)	L
Pay Elements	a. Elements of Pay for Officers and Ors of Army, navy and Air force b. Elements of Allowances for Officers and Ors of Army, navy and Air force  (Pay and Allowances, Vol.-1 (Chapter-3) and Vol.-2 (Chapter-1) and related JSIs)	L

Allowances (Regimental)	Recurring and occasional allowances Allowances admissible to units formation, offices etc.  (Pay and Allowances, Vol.-2 (Chapter-2,3 and 8) and related JSIs)	L
4. Applicability of T.A./D.A. for defence Forces	T.A. Rules (Passage Regulations) Conveyance Rules (Passage Regulations) T.A. for training purpose (Related Govt. orders) Foreign T.A. (related Govt. orders)	L/V
5. Field pay System	Pay accounts on war system Imprest holders and field cashier's instruction c.I.R.L.A.	L/V
6. Pension	<b>Classification of pension:</b> a. Service Pension – Officers (Compendium of Military Pension: Chapter 2) b. Service Pension - Honourary Commissioned Officers, JCOs, ORS and NCs (E) (Compendium of Military Pension: Chapter 3) c. Disability Pension – officers (Compendium of Military Pension: Chapter 4) d. Disability Pension - Honourary Commissioned Officers, JCOs, ORS and NCs (E) (Compendium of Military Pension: Chapter 5) e. Family Pension (Compendium of Military Pension: Chapter 6) 2. Grant of Pension and Gratuity (Compendium of Military Pension: Chapter 17) 3. Pension Payment Process (Compendium of Military Pension: Chapter 18, Pension Simplification Order of 1987 and other related govt orders)	L/V

### Sub Module A3: Military Engineering Services (MES)

Session Topic	Details of Topic	Teaching Method
Control	Administrative Control; Financial Control; Technical Control Establishment (MES Regulations Chapter 2)	L
MES Services	Services chargeable to MES Heads of Accounts (MES Regulations: Chapter 4)	L
Execution of Work	Methods of execution; Orders for work; Progress and completion for work (MES Regulations: Chapter 4)	L
Contract	Types of Contract - Scrutiny of Contract - Tenders - Payment of Bills - Security Deposits (Receipts and Refunds) (MES Regulations: Chapter 7)	L / E
Works Accounts	Construction Accounts - Cash Assignments/ Imprest Account - Deposit Works (MES Regulations: Chapter 9)	L/E
MES Stores	Store Accounts - Provision of Stores - Issue of stores Care and maintenance of stores - Issue of stock Disposal of stores (MES Regulations: Chapter 10)	L
Working Procedure of MES Accounts	Office Manual (Part-VIII)	L/V

### Sub Module A4: Defense Purchase

Session Topic	Details of Topic	Teaching Method
Defence Purchase procedure & Systems	DP-35 and related orders. Advisory functions of FC on purchase proposals (RSFM, DP-35, FR-pt-1). Bill payment procedures and maintenance of office records in support of bill payment in respect of both local & central purchase. (Office Manual for Store Section)	L/V
DP Contract	Chapter-16 of FR Part-1	L
ASC procurement	Fresh supply for the troops –system and procedure. Stores and supply –common provisions, store, clothing, equipment, ration and supplies. (Section-3, Army Reg.pt.-1, Rule 467- 515; SAI, Section V and VI)	L
Purchase of stores	Financial powers in respect of purchase of stores Dispatch of store in other than cheapest route in emergency. Disposal of surplus, obsolete and waste stores (Ch-6, FR pt-1) Security Deposit (Chapter 15, FR pt-1)	L
Special Purchase	Purchase for remount and veterinary services Purchase for military dairy farm (SAI, Section XV and XVI)	L
Expenditure procedure of Defence Attaches abroad	Expenditure procedure of Defence Attaches abroad (Related Govt orders)	L

### Sub Module A5: Factory Accounts

Session Topic	Details of Topic	Teaching Method
Factory Accounting System	Accounting of stores, Accounting of Labour Cost Accounting (Chapter-2,3 & 4 of Factory Accounting Rules; Para 59 -90, Military Accounts Code)	L/V

### Sub Module A6: Military Accounting Rules & Procedure

Session Topic	Details of Topic	Teaching Method
General Outline of the system of accounts	General System of accounts: Combined Finance & Revenue Accounts- Accounts between different accounts circles Appropriation Accounts - Proforma accounts (Chapter-2, Military Accounts Code)	L/D
Office Manual	Chapter-11 of FR Pt.1, and Office Manual for 'D' section -- Cheques, Government drafts and military Treasury Remittances	L/D
Accounts	Part-3 of Military Accounts Code, and Office Manual for Accounts section-- Compilations and Consolidation	L/D
Deposit Accounts	Classification of Deposit accounts and their implications (Chapter-4 of Military Accounts Code)	L/D
Accounts for loans and Advances	a. Definitions and Classification of loans and advances and their transaction process	L/D

Exchange Accounts	General rules and procedures of exchange accounts Inward & Outward exchange accounts-- Entries in exchange accounts --Object of transfer entries and general procedures. Correction of Errors-- Inter-departmental adjustments Accounts for June Final (Chapter 6, 10, 12 of Military Accounts Code and Appendix-1 and Office Manual Accounts Section)	L/D/Ex
Appropriation Accounts	Preparation and submission of Appropriation Accounts for the Defence Services Exhibition of losses in the Appropriation Accounts (Chapter-16 of Military Accounts Code)	L/D/V
Review of Balances	Verification of Balance - Check of classification and review of classification. (Military Accounts Code, Chapter 16 and 17)	
Losses, Wastages and damages to public property	Losses of stores Losses of public money Disposal of unserviceable, surplus and obsolete stores and their accounting (Chapter- 5 of FR Pt. 1; Appendix-7 of Military Audit Code; Chapter VIII, IX and Annexure to Chapter IX of SAI)	L/D

### Sub Module B: BANGLADESH RAILWAY SERVICE (50 marks)

#### Objectives of the Session:

On completion of the Module the participant will be able to:

- o Understand the Rules and regulation in Railway service.
- o Conceptualize the Financial rules and regulation prevails in the Railway Accounting System
- o Draw decision from the information relevant to railway service
- o Realize the procurement and store management system in Railway service.

### Sub Module B1: RAILWAY ESTABLISHMENT

Individual Session Topic	Components of each Session.	Teaching Methods used.
Organization	Organization & Departments of BR and Cadres and Categories of Posts. Rly. Estb. Code- Vol-1; Chap-1.	L/D
Organization	Organization of Finance and Accounts Department of BR. Rly. Estb. Code- Vol-1; Chap-I.	L/D
General Condition of Service.	General Condition of Service. Rly. Estb. Code- Vol-1; Chap-1.	L/D
Traveling Allowances.	Traveling Allowances. Rly. Estb. Code- Vol-1; Chap-11 & 111.	L/D
Overtime	Overtime and Running Allowances. Rly. Estb. Code- Vol-1; Chap-V.	L/D
Leave Rules.	Leave Rules. Rly. Estb. Code- Vol-1; Chap-VII.	L/D/E
Medical Allowance	Medical Allowance and Treatment. Rly. Estb. Code- Vol-1, Chap-IX.	L/D/E

### Sub Module B2: RAILWAY FINANCIAL RULES

Individual Session Topic	Components of each Session.	Teaching Methods used.
Fundamental Rules	Railway Fundamental Rules, Service Conditions Railway Fundamental Rules (Concluded) Leave, Joining Time and Foreign Service Rly. Estb. Code-II; Chap-XX Rly. Estb. Code-Vol-II; Chap-XXI.	L/D
Supplementary Rules	Railway Supplementary Rules. Rly. Estb. Code- Vol-II; Chap-XXII.	L/D
Pay Allowances Traveling Allowances Pension	Incidence of Pay Allowances Incidence of Traveling Allowances. Incidence of Pension. Rly. Gen. Code- Vol-I; Chap- XII. Rly. Gen. Code-Vol-I; Chap-XII. Rly. Gen. Code-Vol-I; Chap-XII	L/D

### Sub Module B3: RAILWAY ACCOUNTS SYSTEM

Individual Session Topic	Components of each Session.	Teaching Methods used.
Estimate.	Estimate. Rly. Engg. Code-Chap-IX.	L/Dm/V
Contracts for Work	Contracts for Work Rly. Engg. Code-Chap-XI.	L/D
Purchase of Stores:	Purchase of Stores: Policy & Rules Rly. Store Code-Chap-III	L/D
Contracts	Contracts (For Store Purchase) Rly. Store Code Chap-IV.	L/D
Scrutiny of contracts	Scrutiny of contracts for supply of Store and certification of Funds by Accounts office Rly. Store Code-Chap-V	L/D
Accounts Office:	Accounts Office: Priced Ledger, Rly. Store Code-Chap-XXV Check and payment of Store bills-- Chap-XXVIII	L/D
Accounts Office:	Accounts Office: Transfer Transactions, Store Journal and Financial Accounts Rly. Store Code-Chap- XXIX	L/D/V
Stock Verification :	Stock Verification : Store Deposits. Rly. Gen. Code-Vol; Chap-III	L/D
Railway Finance	Railway Finance Rly. Gen. Code-Vol-I; Chap-III	L/D
Revised and Annual Budget	Annual Budget Revised and Budget Estimates. Rly. Gen Code-Vol-I; Chap-IV Rly. Gen. Code-Vol; Chap-V.	L/D
Appropriation Accounts	Appropriation Accounts Rly. Gen Code-Vol-I; Chap-VI	L/D
Justification of Railway Expenditure	Financial Justification of Railway Expenditure Rly. Gen. Code Vol-I, Chap.-VII	L/D

Control Over Expenditure	Control Over Expenditure Rly. Gen. Code Vol-I, Chap.-VIII	L/D
Departmental Regulations	Departmental Regulations(Organization)	L/D
Rly. Bills	Rly. Bills Rly. Acctt. Code Vol-I; Chap. II Acctt. Code Vol-I; Chap.-I	L/Dm/V
Internal Check	Internal Check Rly. Acctt. Code Vol-I; Chap.-III	L/D
Inspection	Inspection of Executive Offices Rly. Acctt. Code Vol-I; Chap.-VII	L/D
Cash Management	Cash Management Rly. Acctt. Code Vol-I; Chap.-IX	L/D
Compilation of Railway Accounts	Compilation of Railway Accounts Rly. Acctt. Code Vol-I; Chap.-XI	L/D/V
Annual Accounts	Annual Accounts and Returns Rly. Acctt. Code Vol-I; Chap.-XII	L/D/V
Suspense Accounts	Suspense Accounts Rly. Acctt. Code Vol-I; Chap.-XVI	L/D/V

### Lists of Abbreviation:

- L = Lecture
- D = Discussion
- A = Assignment
- E = Exercise
- P = Presentation
- R = Report
- V = Visit
- Dm = Demonstration
- Q/A = Question Answer
- P = Practical
- SE = Sharing Experiences
- Eg = Example
- CS = Case Study
- Att. = Attachment

### Class Distribution

Theoretical Training 6 months or 26 weeks

Working days 26 x 5 = 130 days

(-) Holidays (tentative) @ 10% = 13 days

(-) Presentations, Examination etc. (lump-sum) = 17 days

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Available for class = 100 days

Number of total module = 8

Total class will be @ 3 class per day (100 x 3) = 300

Class per module (300/8) = 37

Class duration = 2 hours

09.30 – 11.30 = 1<sup>st</sup> class

11.30 – 11.45 = break

11.45 – 01.45 = 2<sup>nd</sup> class

01.45 – 02.45 = Lunch, Prayer and Library

02.45 – 04.45 = 3<sup>rd</sup> class



এসএএস /এসআরএএস ১ম ও ২য়  
পর্ব পরীক্ষার সংশোধিত সিলেবাস



*Revised Syllabus*

*For*

*SAS/SRAS Part-I & Part-II Examination*

*September -2007*

*Financial Management Academy (FIMA)*

*Saunhagicha, Dhaka*

এসএএস ও এস আর এ এস প্রশিক্ষণ কোর্সের নম্বর বন্টন

এস এ এস ও এস আর এ এস ১ম পর্ব

১। সময়কাল	৪০	কর্মদিবস
২। ক্লাশের সময়কাল	১ ঘণ্টা ৩০ মিনিট	
৩। মোট নম্বর	৭ ০০	
(ক) তাত্ত্বিক	৩০০	
(খ) ব্যবহারিক	৩০০	
(গ) শিক্ষাসফর	১০০	
৪। পাশ নম্বর	৫০	

এস এ এস ও এস আর এ এস ২য় পর্ব

১। সময়কাল	৪০	কর্মদিবস
২। ক্লাশের সময়কাল	১ ঘণ্টা ৩০ মিনিট	
৩। মোট নম্বর	৭ ০০	
(ক) তাত্ত্বিক	৩০০	
(খ) ব্যবহারিক	৩০০	
(গ) শিক্ষাসফর	১০০	
৪। পাশ নম্বর	৫০	

এসএএস /এসআরএএস ১ম পর্ব  
পাঠ্যক্রম

এস,এ,এস ও এস আর এ এস ১ম পর্ব  
পাঠ্যক্রম

১। (ক) বিষয় : সার-সংক্ষেপ, খসড়া, ইংরেজী কম্পোজিশন (Precis, Drafting, English Composition)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

ক্রমিক নং	পাঠ্যসূচী	ক্লাসশব্দন	
		ক্লাসশব্দন	ব্যবহারিক
১	সরকারী অফিসের যে কোন গুরুত্বপূর্ণ বিষয়ে প্রশ্নানুযায়ী সার-সংক্ষেপ লিখন (বাংলায়) (Precis in Bengali)	২ ক্লাশ	২ দিন
২	সার-সংক্ষেপের জন্য নির্ধারিত বিষয়ের পটভূমিতে চাহিদানুযায়ী পত্রের খসড়া লিখন (বাংলায়) (Drafting in Bengali)	২ ক্লাশ	২ দিন
৩	যে কোন বিষয়ে চাহিদানুযায়ী পত্রের খসড়া লিখন (ইংরেজী) (Drafting in English)	৪ ক্লাশ	৪ দিন
৪	অনুবাদ (বাংলা হইতে ইংরেজী) Translation; (Bengali to English)	৪ ক্লাশ	৪ দিন
৫	অনুবাদ (ইংরেজী হইতে বাংলা) Translation : (English to Bengali)	৩ ক্লাশ	৩ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাসশব্দন ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = ফিমা

প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রন্থপত্র  
বিতরণ করে এএডএও এর নেতৃত্বে বাস্তব  
প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।

৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা -কল্প = ৫ দিন

মোট = ৪০ দিন

১। (খ) বিষয় : বেসিক আইটি স্কিলস (Basic IT Skills)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

নং	পাঠ্যসূচী	ক্লাসবন্টন	
		ক্লাসরুম	ব্যবহারিক
১	কম্পিউটারের উপর মৌলিক ধারণা	৩ ক্লাস	৩ দিন
২	উইনডোজ পরিচিতি	২ ক্লাস	২ দিন
৩	এম.এস. ওয়ার্ড	৩ ক্লাস	৩ দিন
৪	এম.এস. এক্সেল	৩ ক্লাস	৩ দিন
৫	এম.এস. পাওয়ার পয়েন্ট	২ ক্লাস	২ দিন
৬	এম.এস. এক্সেস	২ ক্লাস	২ দিন
মোট		১৫ ক্লাস	১৫ দিন

সর্বমোট = ৩০ দিন

সার-সংক্ষেপ

১। ক্লাসরুম ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = ফিমা ল্যাব প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।

৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা সফর = ৫ দিন  
মোট = ৪০ দিন

২। বিষয় : চাকুরী বিধিমালা

পরিশিষ্ট 'খ'

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

গ্রুপ - ক (বেসামরিক ও রেলওয়ে)

ক্রমিক নং	পাঠ্যসূচী	ক্লাস টন	
		ক্লাসরুম	ব্যবহারিক
১	সংজ্ঞা (Definition)	১ ক্লাস	১ দিন
২	চাকুরীর সাধারণ শর্ত (General Conditions of Service)	১ ক্লাস	১ দিন
৩	বেতন নির্ধারণ (Fixation of Pay)	২ ক্লাস	২ দিন
৪	পদচ্যুতি, অপসারণ, সাময়িক বরখাস্ত এবং শৃঙ্খলা ও আপীল বিধি-১৯৮৫, দক্ষতা ও শৃঙ্খলা বিধি-১৯৬১ (রেল পথ বিভাগ)	১ ক্লাস	১ দিন
৫	ছুটি বিধি (Leave Rules)	১ ক্লাস	১ দিন
৬	যোগদানকাল (Joining Time) এক আর ১০৫, ১০৭, ১০৮	১ ক্লাস	১ দিন
৭	ভ্রমণ ভাতা ও অন্যান্য ভাতা (রেলওয়ে সহ) (Travelling Allowance and other allowances including Railway) এক আর ৯ (৩২) এসআর ৭, ২১, ৩৪, ৪০, ৪৬, ৪৮এ, ৪৮ বি, ৪৯.৫০, ৫১, ৬৯-৭৬, ৮৯, ৯০, ১০৫, ১১৪, ১১৫, ১২৪, ১৩০, ১৪৬, ১৪৭, ১৫৬, ১৬০, ১৬৪ এবং সর্বশেষ সরকারী আদেশ অনুযায়ী ভ্রমণ ভাতা বিধি	১ ক্লাস	১ দিন
৮	পেনশন ও আনুতোষিক (Pension and Gratuity) বি এস আর (১ম খণ্ড) ২৪৬-২৪৯, ২৫৫-২৬৯, ২৭৯, ২৯৮-৩০৯, ৩২১, ৩৩৩, ৩৩৪, ৩৩৭, ৩৪১, ৩৮৯ ও পেনশন সহজীকরণ নীতিমালা	২ ক্লাস	২ দিন
মোট		১০ ক্লাস	১০ দিন
সর্বমোট =		২০ দিন	

গ্রুপ - খ (প্রতিরক্ষা)

ক্রঃ নং	পাঠ্য সূচী	ক্লাস বন্টন	
		ক্লাসরুম	দিন
১	বেতন নির্ধারণ	১ ক্লাস	১ দিন
২	ছুটি বিধি	১ ক্লাস	১ দিন
৩	ভ্রমণ ভাতা বিধি	১ ক্লাস	১ দিন
৪	পেনশন ও আনুতোষিক	২ ক্লাস	২ দিন
মোট =		৫ ক্লাস	৫ দিন
সর্বমোট =		১০ দিন	

সার-সংক্ষেপ

১। ক্লাসরুম ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = সিএও/শিক্ষা, স্বরাষ্ট্র, স্বাস্থ্য ও প্রাথমিক গণশিক্ষা বিভাগ, সিভিলিটিক এবং এফএএডসিএও/পূর্ব, চট্টগ্রাম। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।  
৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা সফর = ৫ দিন

পরিশিষ্ট 'গ'

### ৩। বিষয়ঃ Auditing: (Principle and Concept of Govt. Auditing)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রমিক নং	বিষয়	বিস্তারিত	ক্লাসশালীন	
			ক্লাসশালীন	ব্যবহারিক
1.	Auditing	: Definition, Scope and Objectives of Auditing, Types of Audit: Periodical Audit, Continuous Audit, Internal Audit, External Audit, Pre-Audit, Post Audit.	১ ক্লাস	১ দিন
2.	Types of Audit	: Financial Audit, Compliance Audit, Performance Audit, System Based Audit, Govt. Vs Commercial Auditing	১ ক্লাস	১ দিন
3.	Audit Planning	: Different phases of Audit Planning, Knowing the Audit Entity, Sampling Techniques.	১ ক্লাস	১ দিন
4.	Preparing Audit Observation and Report Writing	: Gathering Audit Evidence, Preparing working paper and query sheet, finalization of audit observation/ para in a prescribed form.		
5.	Identifying Advance Para and preparing final Audit Report	: Identifying Advance Para on the basis of risk and materiality, preparing draft para and final audit report	১ ক্লাস	১ দিন
6.	CAG's relation with Parliamentary Committees	: Legal Mandate, Power and Functions of Auditor General, Public Accounts Committee, Public Undertaking Committee, Estimate Committee, their role and responsibilities.	১ ক্লাস	১ দিন
7.	Performance Audit	:	১ ক্লাস	১ দিন
8.	Entity Wide Audit	:	১ ক্লাস	১ দিন
9.	Government Auditing Standard	:	১ ক্লাস	১ দিন
10.	Audit Code	:	১ ক্লাস	১ দিন
11.	Performance Audit Manual	:	১ ক্লাস	১ দিন
12.	Local Audit Manual	:	১ ক্লাস	১ দিন

13.	Revenue Audit Manual	:		১ ক্লাস	১ দিন
14.	Civil Audit Manual	:		১ ক্লাস	১ দিন
15.	FAPAD Manual	:		১ ক্লাস	১ দিন
16.	On Going Reforms.	:		১ ক্লাস	১ দিন
মোট =				১৫ ক্লাস	১৫ দিন
সর্বমোট =				৩০ দিন	

#### সার -সংক্ষেপ

১। ক্লাসক্রম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	অডিট অধিদপ্তর সমূহে। প্রশিক্ষণার্থীদের প্রয়োজনীয় সংখ্যক গ্রুপে ( ৩০ জনের কোটা) বিভক্ত করে এএডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
		মোট = ৪০ দিন

৪। (ক) বিষয়ঃ নিরীক্ষা ও হিসাব বিধি ও পদ্ধতি (বেসামরিক)  
Audit and Accounts Rules and Procedures(Civil)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

ক্রঃ নং	পাঠ্য সূচী	ক্লাস বন্টন	
		ক্লাশরূম	ব্যবহারিক
১.	একাউন্ট কোড, ভলিউম-১	২ ক্লাশ	২ দিন
২.	একাউন্ট কোড, ভলিউম-৪	২ ক্লাশ	২ দিন
৩.	জি, এফ, আর ভলিউম-১	২ ক্লাশ	২ দিন
৪.	অডিট কোড	১ ক্লাশ	১ দিন
৫.	অডিট ম্যানুয়েল	১ ক্লাশ	১ দিন
৬.	বাংলাদেশ ট্রেজারী রুলস্ ভলিউম-১	৪ ক্লাশ	৪ দিন
৭.	সরকারী হিসাবের শ্রেণী বিন্যাস চার্ট	২ ক্লাশ	২ দিন
৮.	মূল্য সংযোজন কর নিরীক্ষা ম্যানুয়েল	১ ক্লাশ	১ দিন
	মোট =	১৫ ক্লাশ	১৫ দিন
	সর্বমোট =	৩০ দিন	

## সার -সংক্ষেপ

- ১। ক্লাশরূম ও ব্যবহারিক = ৩০ দিন
- ২। ব্যবহারিক অফিস = সিডিপিইউ(সিজিএ)।  
প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক  
গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে বাস্তব  
প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
- ৩। পরীক্ষা ও অন্যান্য = ৫ দিন
- ৪। শিক্ষা সফর = ৫ দিন
- মোট = ৪০ দিন

## ৪। (খ) বিষয়ঃ নিরীক্ষা ও হিসাব বিধি ও পদ্ধতি (প্রতিরক্ষা)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

ক্রঃ নং	পাঠ্য সূচী	ক্লাস বন্টন	
		ক্লাশরূম	ব্যবহারিক
১.	মিলিটারী একাউন্টস্ কোড	৪ ক্লাশ	৪ দিন
২.	মিলিটারী অডিট কোড	৩ ক্লাশ	৩ দিন
৩.	ফাইন্যান্সিয়াল রেগুলেশন খন্ড-১	৪ ক্লাশ	৪ দিন
৪.	ফাইন্যান্সিয়াল রেগুলেশন খন্ড-২	৪ ক্লাশ	৪ দিন
	মোট =	১৫ ক্লাশ	১৫ দিন
	সর্বমোট =	৩০ দিন	

## সার -সংক্ষেপ

- ১। ক্লাশরূম ও ব্যবহারিক = ৩০ দিন
- ২। ব্যবহারিক অফিস = সিজিডিএফ কার্যালয়। এফসি/আর্মি/পে-১,  
এসএফসি/পে২, এসএফসি/নেভী ও এয়ার।  
প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক  
গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে  
বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
- ৩। পরীক্ষা ও অন্যান্য = ৫ দিন
- ৪। শিক্ষা সফর = ৫ দিন
- মোট = ৪০ দিন



## ৪। (গ) বিষয়ঃ নিরীক্ষা ও হিসাব বিধি ও পদ্ধতি (রেলপথ বিভাগ)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

ক্রঃ নং	পাঠ্য সূচী	ক্লাশ বস্টন	
		ক্লাশরুম	ব্যবহারিক
১.	রেলওয়ে একাউন্টস কোড (১ম খন্ড) চ্যাপ্টার- I, II, III, IV, V, VI, VIII, IX, XI, XII, XVI	৮ ক্লাশ	৮ দিন
২.	রেলওয়ে জেনারেল কোড (১ম খন্ড) চ্যাপ্টার- III, IV, V, VI, VII, VIII, XII, XIII, XVIII	৪ ক্লাশ	৪ দিন
৩.	রেলওয়ে জেনারেল কোড (২য় খন্ড) চ্যাপ্টার - IV-A, VII, VIII,	৩ ক্লাশ	৩ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

## সার -সংক্ষেপ

১। ক্লাশরুম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	এফএএন্ডসিএও/পূর্ব (হিসাব শাখা)। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডসিএও - এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট = ৪০ দিন		



## ৪। (ঘ) বিষয়ঃ নিরীক্ষা ও হিসাব বিধি ও পদ্ধতি (পিটিএন্ডটি)

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

ক্রঃ নং	পাঠ্য সূচী	ক্লাশ বস্টন	
		ক্লাশরুম	ব্যবহারিক
১.	পিটিএন্ডটি অডিট কোড, ভলিউম-১	৩ ক্লাশ	৩ দিন
২.	পিটিএন্ডটি ইনিশিয়াল একাউন্টস কোড, ভলিউম-১	৪ ক্লাশ	৪ দিন
৩.	পিটিএন্ডটি ম্যানুয়েল, ভলিউম-২	৩ ক্লাশ	৩ দিন
৪.	পিটিএন্ডটি একাউন্টস কোড	৫ ক্লাশ	৫ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

## সার -সংক্ষেপ

১। ক্লাশরুম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	সিএও/টিএন্ডটি, সিএও/ ডাক বিভাগ। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডসিএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট = ৪০ দিন		

এসএএস /এসআরএএস ২য় পর্ব  
পাঠ্যক্রম

এস.এ.এস/এস.আর.এ.এস ২য় পর্ব

পাঠ্যক্রমঃ

## ১। (ক) বিষয়ঃ Basic Concepts of Commercial Accounting &amp; Cost Accounting

নম্বর - ১০০  
(তাত্ত্বিক - ৫০  
ব্যবহারিক - ৫০)

Sl. No	Syllabus	ক্লাস বন্টন	
		ক্লাসরুম	ব্যবহারিক
1.	Book keeping: its purpose & advantages	১ ক্লাস	১ দিন
2.	Difference between Book- keeping & Accountancy		
3.	Nature of business transaction	১ ক্লাস	১ দিন
4.	Meaning of double entry system & its advantages		
5.	Accounts & classification of accounts	১ ক্লাস	১ দিন
6.	Journal & Ledger	১ ক্লাস	১ দিন
7.	Cash Book, its advantage & solution	২ ক্লাস	২ দিন
8.	Bank reconciliation statement and its necessity	১ ক্লাস	১ দিন
9.	Definition and defects of single entry system.	১ ক্লাস	১ দিন
10.	Deference between capital income & revenue income & capital expenditure & revenue expenditure		
11.	System of determining heads of capital expenditure & revenue expenditure		
12.	Final accounts of sole trader ship (trading, profit & loss accounts and balance sheet)	৩ ক্লাস	৩ দিন
13.	Difference between balance sheet & financial statement		
14.	Cost accounting: definition, purpose and advantage, system of cost accounting	২ ক্লাস	২ দিন
15.	Marginal costing: definition, advantages & disadvantages		
16.	Process costing:- definition & its systems	১ ক্লাস	১ দিন
17.	Standard costing:- definition & its system, its advantages and classification		
18.	Management accounting: - definition, system of management accounting	১ ক্লাস	১ দিন
মোট =		১৫ ক্লাস	১৫ দিন
সর্বমোট =			৩০ দিন

## সার -সংক্ষেপ

১। ক্লাসরুম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	ডিজি কমার্শিয়াল অডিট অধিদপ্তর, ঢাকা - এর মাধ্যমে বাস্তব প্রশিক্ষণ সম্পন্ন করা হবে। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডএও - এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন

## ১। (খ) Government Accounting System

(সরকারী হিসাব ব্যবস্থা)

নম্বর	-	১০০
(তাত্ত্বিক	-	৫০
ব্যবহারিক	-	৫০)

Sl. No	Syllabus	Class Distribution	
		ক্লাশরুম	ব্যবহারিক
1.	DCA manual (A complete manual for DCA, DAO, UAO, CAO)	৪ ক্লাশ	৪ দিন
2.	Classification chart	১ ক্লাশ	১ দিন
3.	Account code Vol. 1 & 4	২ ক্লাশ	২ দিন
4.	Project accounting manual	২ ক্লাশ	২ দিন
5.	Army regulation (regulating wing) Vol. 1	২ ক্লাশ	২ দিন
6.	Army regulation Vol. 2	১ ক্লাশ	১ দিন
7.	Compendium of JSI	১ ক্লাশ	১ দিন
8.	TAS, IBAS & accounts reconciliation system	২ ক্লাশ	২ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

## সার -সংক্ষেপ

১। ক্লাশরুম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	সিএও/শিক্ষা, স্বাস্থ্য, স্বরাষ্ট্র ও প্রাথমিক ও গণশিক্ষা বিভাগ, সিজিডিএফ, সিজি এ, ডিসিএও। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট = ৪০ দিন		

## ২। (ক) পূর্ত ও হিসাব বিধি পদ্ধতি (সিভিল)

নম্বর	-	২০০
(তাত্ত্বিক	-	১০০
ব্যবহারিক	-	১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বন্টন	
		ক্লাশরুম	ব্যবহারিক
১.	সেন্ট্রাল পাবলিক ওয়ার্কস একাউন্টস্ কোড (পরিশিষ্ট সহ)	৬ ক্লাশ	৬ দিন
২.	সিপি ডব্লিউ একাউন্টস্ কোডে বর্ণিত ফরমস্	১ ক্লাশ	১ দিন
৩.	একাউন্টস্ কোড ভলিউম-৩	২ ক্লাশ	২ দিন
৪.	পাবলিক ওয়ার্কস্ ইন্সপেকশন রুলস্ ইন অডিট কোড এন্ড অডিট ম্যানুয়েল	৩ ক্লাশ	৩ দিন
৫.	সেন্ট্রাল পাবলিক ওয়ার্কস- ডিপার্টমেন্টাল কোড	৩ ক্লাশ	৩ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

## সার -সংক্ষেপ

১। ক্লাশরুম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	ডিজি/ওয়ার্কস, সিএও/ওয়ার্কস, সিএও/পানি, সিএও/বিদ্যুৎ। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট = ৪০ দিন		

২। (খ) বিষয়ঃ পূর্ত হিসাব বিধি ও পদ্ধতি (প্রতিরক্ষা)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বস্টন	
		ক্লাশবস্টন	ব্যবহারিক
১.	এম ই. এস রেগুলেশন	৫ ক্লাশ	৫ দিন
২.	এম ই এস লোকাল অডিট	২ ক্লাশ	২ দিন
৩.	আর্থিক বিধানাবলী ১ম ও ২য় খণ্ড ( আর্থিক ক্ষমতা ও ভান্ডার সংক্রান্ত এম ই এস)	৩ ক্লাশ	৩ দিন
৪.	এম ই এস ইউনিট একাউন্টস্ ম্যানুয়েল	২ ক্লাশ	২ দিন
৫.	মিলিটারী একাউন্টস্ ডিপার্টমেন্টাল ম্যানুয়েল ও প্রসিডিউর কোড	৩ ক্লাশ	৩ দিন
৬.	এ আই এস, এ ও এস. আর আই এস, এন আই এস এস ও এস, এ এফ আই এস, এ এফ ও এস, অফিস এবং সরকার কর্তৃক জারীকৃত অন্যান্য চিঠিপত্র আদেশাবলী		
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

- ১। ক্লাশরুম ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = এসএফসি/ওয়ার্কস, এলএওএমইএস, ইউএজিই/আর্মি, প্রজেক্ট/সাউথ, ইউএজিই/আর্মি, মেইনটেন্যান্স সাউথ, লগ এরিয়া। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএভএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।  
৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা সফর = ৫ দিন

মোট = ৪০ দিন

২। (গ) বিষয়ঃ সাধারণ ব্যয় ও নির্মাণ হিসাব (রেলপথ)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বস্টন	
		ক্লাশরুম	ব্যবহারিক
১.	রেলপথ ইনিঞ্জিনিয়ারিং কোড (অধ্যায়-৯, ১২, ১৭ ও ১৮)	৫ ক্লাশ	৫ দিন
২.	রেলপথ জেনারেল কোড ( ভলিউম-১) অধ্যায় ৩ ও ৯	৪ ক্লাশ	৪ দিন
৩.	রেলপথ এক্সপেন্ডিচার ম্যানুয়াল	৩ ক্লাশ	৩ দিন
৪.	রেলপথ ওয়ার্কস্ ম্যানুয়াল	৩ ক্লাশ	৩ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

- ১। ক্লাশরুম ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = এফএএভসিএও/পূর্ব।  
প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএভএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।  
৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা সফর = ৫ দিন  
মোট = ৪০ দিন

২। (ঘ) বিষয়ঃ পূর্ত হিসাব নিরীক্ষাঃ তার প্রকৌশলী হিসাব ও পদ্ধতি (পিটিএন্ডটি)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বস্টন	
		ক্লাশক্রম	ব্যবহারিক
১.	পোস্টস্ এন্ড টেলিগ্রাফস ইনিশিয়াল কোড, ভলিউম-১ (৩য় অধ্যায়)	২ ক্লাশ	২ দিন
২.	পোস্টস্ এন্ড টেলিগ্রাফস ইনিশিয়াল কোড, ভলিউম-২, ২য় সংস্করণ (প্রভিশনাল ইস্যু)	২ ক্লাশ	২ দিন
৩.	পোস্টস্ এন্ড টেলিগ্রাফস ম্যানুয়াল, ভলিউম-৩	২ ক্লাশ	২ দিন
৪.	পোস্টস্ এন্ড টেলিগ্রাফস ম্যানুয়াল, ভলিউম-১ (টেলিগ্রাফ অংশ)	৩ ক্লাশ	৩ দিন
৫.	পোস্টস্ এন্ড টেলিগ্রাফস ম্যানুয়াল, ভলিউম-৯, ১৯৪২ সংস্করণ (৫ম অধ্যায়) গ্যারান্টেড অফিসেস, অথবা টেলিগ্রাফস্ এন্ড টেলিফোন ম্যানুয়াল, ভলিউম-৯, ১৯৬৬ সংস্করণ (অধ্যায়-৪) গ্যারান্টেড অফিসেস	২ ক্লাশ	২ দিন
৬.	পোস্টস্ এন্ড টেলিগ্রাফস ম্যানুয়াল, ভলিউম-১০	২ ক্লাশ	২ দিন
৭.	পোস্টস্ এন্ড টেলিগ্রাফস ম্যানুয়াল, ভলিউম-২ (৯ম অধ্যায়)	২ ক্লাশ	২ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাশক্রম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	ডিজি/পিটিএন্ডটি, সিএও/পিটিএন্ডটি। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডএও - এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন

রেভিনিউ ট্রাফিক, ভাভার ও কারখানা হিসাব রক্ষণ

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

৩। (ক) বিষয়ঃ স্থানীয় ও স্বায়ত্তশাসিত সংস্থা এবং কাউন্সিলস্ এন্ড সাইজ ও আয়কর নিরূপন হিসাব নিরীক্ষা (বেসামরিক)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বস্টন	
		ক্লাশক্রম	ব্যবহারিক
১.	পৌরসভা অর্ডিন্যান্স/১৯৭৭ ও উহার সংশোধনী	২ ক্লাশ	২ দিন
২.	লোকাল গভঃ অর্ডিন্যান্স/১৯৭৬ ও উহার সংশোধনী	১ ক্লাশ	১ দিন
৩.	ঢাকা ইউনিভার্সিটি অর্ডার/১৯৭৩ ( সংশোধনী হালনাগাদ)	২ ক্লাশ	২ দিন
৪.	ডিস্ট্রিক্ট কাউন্সিল (একাউন্টস্ এন্ড অডিট)	১ ক্লাশ	১ দিন
৫.	ঢাকা ইউনিভার্সিটি একাউন্টস্ ম্যানুয়াল	১ ক্লাশ	১ দিন
৬.	লোকাল অডিট ম্যানুয়াল	২ ক্লাশ	২ দিন
৭.	আয়কর অধ্যাদেশ (পার্ট-১)	২ ক্লাশ	২ দিন
৮.	গুপ্ত আইন/১৯৬৯ ( হালনাগাদ সংশোধনীসহ)	১ ক্লাশ	১ দিন
৯.	মূল্য সংযোজন কর আইন (হালনাগাদ সংশোধনীসহ)	১ ক্লাশ	১ দিন
১০.	মূল্য সংযোজন কর বিধিমালা (হালনাগাদ সংশোধনীসহ)	১ ক্লাশ	১ দিন
১১.	রাজস্ব অডিট ম্যানুয়াল	১ ক্লাশ	১ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাশক্রম ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	স্থানীয় ও রাজস্ব অডিট অধিদপ্তর, ঢাকা এর মাধ্যমে স্থানীয় স্বায়ত্তশাসিত প্রতিষ্ঠান সমূহে এবং সিএও/আইআরডি এর মাধ্যমে NBR এর আওতাধীন অফিস সমূহে গমন। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন

৩। (খ) বিষয়ঃ ভান্ডার হিসাব বিধি ও পদ্ধতি (প্রতিরক্ষা)

নম্বর	-	২০০
(তাত্ত্বিক	-	১০০
ব্যবহারিক	-	১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বন্টন	
		ক্লাশরূপ	ব্যবহারিক
১.	ষ্টোরস্ একাউন্টিং ইন্সট্রাকশনস্	২ ক্লাশ	২ দিন
২.	ফাইন্যান্সিয়াল রেগুলেশনস্ ভলিউম-১ ও ২	৫ ক্লাশ	৫ দিন
৩.	এল এও এর হ্যান্ড বুক (এয়ার)	১ ক্লাশ	১ দিন
৪.	এল এও এর হ্যান্ড বুক ১ম ও ২য় খন্ড	৩ ক্লাশ	৩ দিন
৫.	কেবল মাত্র ষ্টোরস্ সংক্রান্ত AR (Rules) এর সেকশনসমূহ	১ ক্লাশ	১ দিন
৬.	কেবল মাত্র ষ্টোরস্ সংক্রান্ত মিলিটারী একাউন্টস্, ডিপার্টমেন্টাল ম্যানুয়েলস্ ও অডিট প্রসিডিয়র্স কোড	২ ক্লাশ	২ দিন
৭.	এ, আই, এস, এ ও এস, এন আই এস, এফ ও এস, এ এফ ও এস এ এফ আই এস অফিস এবং সরকার কর্তৃক জারীকৃত আদেশাবলীর উপর আলোচনা	১ ক্লাশ	১ দিন
৮.	এন,এল এ ও - এর হ্যান্ড বুক		
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাশরূপ ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	এসএফসি/ডিপি, এফসি/আর্মি, লগ। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএউএও - এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন

৩। (ঙ) সঞ্চয় সার্টিফিকেট, মানি-অর্ডার, সঞ্চয় ব্যাংক এবং বার্তা রাজস্ব হিসাব নিরীক্ষা (পিটিএন্ডটি)

নম্বর	-	২০০
(তাত্ত্বিক	-	১০০
ব্যবহারিক	-	১০০)

নং	পাঠ্যসূচী	ক্লাশ বন্টন	
		ক্লাশরূপ	ব্যবহারিক
১.	পোস্টস্ এন্ড টেলিগ্রাফস্ অডিট কোড, ভলিউম-২	২ ক্লাশ	২ দিন
২.	পোস্টস্ এন্ড টেলিগ্রাফস্ ম্যানুয়েল, ভলিউম-১ (পোস্টস্ অফিস অংশ)	২ ক্লাশ	২ দিন
৩.	পোস্টস্ এন্ড টেলিগ্রাফস্ ম্যানুয়েল, ভলিউম-৬ ( ১ম খন্ড)	৩ ক্লাশ	৩ দিন
৪.	পোস্টস্ এন্ড টেলিগ্রাফস্ গাইড	১ ক্লাশ	১ দিন
৫.	পোস্টস্ এন্ড টেলিগ্রাফস্ মেসেজ রেভিনিউ অডিট কোড	৪ ক্লাশ	৪ দিন
৬.	পোস্টস্ এন্ড টেলিগ্রাফস্ মেসেজ রেভিনিউ একাউন্টস্ কোড	৩ ক্লাশ	৩ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাশরূপ ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	ডিজি/পিটিএন্ডটি, সিএও/পিটিএন্ডটি। প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএউএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন



৩। (গ) পরিবহন হিসাব (ট্রাফিক বুক ও ট্রাফিক স্ট্যাটিসটিকস) (রেলওয়ে)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বস্টন	
		ক্লাশরূপ	ব্যবহারিক
১.	রেলপথ ট্রাফিক (কমার্শিয়াল) কোর্স	৪ ক্লাশ	৪ দিন
২.	রেলপথ একাউন্টস্ কোড (১ম খন্ড)	৩ ক্লাশ	৩ দিন
৩.	রেলপথ একাউন্টস্ কোড (২য় খন্ড)	৪ ক্লাশ	৪ দিন
৪.	কোচিং এন্ড গুডস্ ট্যারিফ	৪ ক্লাশ	৪ দিন
মোট =		১৫ ক্লাশ	১৫ দিন
সর্বমোট =		৩০ দিন	

সার -সংক্ষেপ

১। ক্লাশরূপ ও ব্যবহারিক	=	৩০ দিন
২। ব্যবহারিক অফিস	=	এফএএডসিএও/পূর্ব (ট্রাফিক শাখা)। প্রশিক্ষার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক গ্রুপে বিভক্ত করে এএডএও এর নেতৃত্বে বাস্তব প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।
৩। পরীক্ষা ও অন্যান্য	=	৫ দিন
৪। শিক্ষা সফর	=	৫ দিন
মোট =		৪০ দিন

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পরিশিষ্ট ছ-৪

৩। (ঘ) ভান্ডার ও কারখানা হিসাব (রেলওয়ে)  
Stores & Workshop Accounts (Railway)

নম্বর - ২০০  
(তাত্ত্বিক - ১০০  
ব্যবহারিক - ১০০)

ক্রঃ নং	পাঠ্যসূচী	ক্লাশ বটন	
		ক্লাশক্রম	দিন
১.	রেলওয়ে স্টোয়ার্স কোর্স	৬ ক্লাশ	৬ দিন
২.	রেলওয়ে মেকানিক্যাল কোর্স	৬ ক্লাশ	৬ দিন
৩.	ওয়ার্কমেন্স কম্পেনসেশন এ্যাক্ট	৩ ক্লাশ	৩ দিন
	মোট=	১৫ ক্লাস	১৫ দিন
	সর্বমোট=	৩০ দিন	

## সার - সংক্ষেপ

- ১। ক্লাশক্রম ও ব্যবহারিক = ৩০ দিন  
২। ব্যবহারিক অফিস = এফএএন্ডসিএও/পূর্ব ( স্টোয়ার্স একাউন্টস, ওয়ার্কসপ একাউন্টস  
প্রশিক্ষণার্থীদের (৩০ জনের কোটা) প্রয়োজনীয় সংখ্যক  
গ্রুপে বিভক্ত করে এএন্ডএও এর নেতৃত্বে বাস্তব  
প্রশিক্ষণ কোর্স সম্পন্ন করা হবে।  
৩। পরীক্ষা ও অন্যান্য = ৫ দিন  
৪। শিক্ষা সফর = ৫ দিন

মোট = ৪০ দিন

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