

Training Policy

2023



Issued Under the Authority of
Comptroller and Auditor General of Bangladesh



Training Policy

2023

Office of the Comptroller and Auditor General of Bangladesh

Table of Contents		
1.	Preamble	1
1.1	Introduction	1
1.2	Title, Commencement and Application	2
1.3	OACAG's Vision, Mission and Strategic Priorities	2
1.4	Source of Guidance	2
1.5	Objectives	2
1.6	Strategies	2
2.	Thematic Building Blocks	3
2.1	Assessment and Diagnostics	3
2.2	Designing Learning Interventions	3
2.3	Training Methodology	4
2.4	Curriculum Development and Training Plan	4
2.5	Training Programmes	5
2.6	Evaluation	6
2.7	Incentives for Trainees	6
2.8	Incentive Package for Trainers	7
2.9	Networking with In-country and Overseas Training Institutions and Organizations	7
3.	Resource Requirements	7
4.	Action Plan for Implementation of the Policy	8
4.1	Implementation Plan	8
5.	Review and Evaluation of the Policy	9
Figures		
Table 1:	Indicative Action Plan for Implementation	8

List of Acronyms

AAG	Assistant Accountant General
ADBI	Asian Development Bank Institute
ADGF	Additional Director General Finance
ASOSAI	Asian Organisation of Supreme Audit Institutions
ATP	Annual Training Plan
BCS	Bangladesh Civil Service
BPATC	Bangladesh Public Administration Training Centre
CGA	Controller General of Accounts
CGDF	Controller General Defence Finance
CIPFA	Chartered Institute of Public Finance and Accountancy
CPD	Continuous Professional Development
DG	Director General
EU	European Union
FIMA	Financial Management Academy
FY	Financial Year
GASB	Government Auditing Standards of Bangladesh
HRMP	Human Resource Management Policy (2020)
IDI	INTOSAI Development Initiative
IMFI	International Monetary Fund Institute (for Curriculum Development)
INTOSAI	International Organisation of Supreme Audit Institutions
IT	Information Technology
NDC	National Defence College
OACG	Office of the Comptroller and Auditor General (of Bangladesh)
PATP	Public Administration Training Policy (2003)
PFM	Public Financial Management
PPA (2006)	Public Procurement Act 2006
PPR (2008)	Public Procurement Rules 2008
SAARC	South Asian Association for Regional Cooperation
SAI	Supreme Audit Institution
SAS	Subordinate Accounts Service
SSC	Senior Staff Course
TNA	Training Needs Assessment
UN	United Nations
UNITAR	United Nations Institute for Training and Research
WBI	World Bank Institute

Foreword

I am indeed delighted to know that my office with support from the EU funded Technical Assistance to Support the Implementation of the PFM Reform Strategic Plan in Bangladesh Project has prepared a Training Policy for the first time to guide the Financial Management Academy (FIMA) in implementing training courses designed and developed in line with the needs of Bangladesh Audit and Accounts Department.

With a workforce of around 12,000 employees, the department provides services to different clientele groups both within and outside the government. This calls for high-level skills of the staff members which they can acquire through continuous professional development. Realizing this overriding need, the Office of the Comptroller and Auditor General (OCAG) has developed a comprehensive course curriculum for all levels of employees working at different layers in the hierarchy of the department.


The Human Resource Management Policies adopted by OCAG in 2020 recognizes training as one of the priority agenda and leaves an indication for developing a comprehensive training policy. In addition, one of the strategic priorities of OCAG's Strategic Plan is to improve the staff capacity. Moreover, development of this policy is an important activity of the agreed work plan of EU supported Project being implemented by OCAG.


The policy document was presented by the Technical Assistance (TA) team at the workshop held in February 2023 to take on board the views of the senior and mid-level officials of the department. I am glad that in order to develop concrete opinion on the contents of the document, a review committee was set up which worked extensively and presented their specific comments in the workshop. That apart, during open floor discussion the workshop participants also offered their frank views.

I understand that the TA team has taken on board the comments and views of the review committees as well as those made by the participants during open discussion session in the workshop.

FIMA will implement the policy and report implementation status to the OCAG. The policy, as a living document, will be reviewed periodically to ensure its continued relevance in the evolving context.

I would like to sincerely acknowledge the support provided by the EU and place on record my sincere thanks to the TA team and my officers for accomplishing this commendable job.

 July 2023


(Mohammad Muslim Chowdhury)
Comptroller and Auditor General of Bangladesh

1. Preamble

1.1 Introduction

- 1.1.1 Bangladesh Audit and Accounts Department comprising the Office of the Comptroller and Auditor General (OCAG), 17 Audit Directorates, 3 Accounting Circles and Financial Management Academy (FIMA) lies at the core of promoting transparency and accountability in public financial management of the country. OCAG and the Audit Directorates within the mandate set out in the Constitution of Bangladesh and the Comptroller and Auditor General (Additional Functions) Act, 1974 provide audit services while the three accounting circles namely, Controller General of Accounts (CGA), Controller General Defence Finance (CGDF) and Additional Director General (Finance), Bangladesh Railway provide payment and accounting services to the relevant stakeholders. FIMA, being the training arm of OCAG, is responsible for providing training to the officers and staff of the department to enhance their capacity to deliver quality services to the stakeholders with its existing human resources, physical facilities and other paraphernalia.
- 1.1.2 A workforce of around 10,000 employees working at different layers in the hierarchy, renders these services to the relevant stakeholders. When there is a growing expectation from the citizens about the enhanced transparency and accountability in public sector operations, the department's role in ensuring probity and transparency in financial management cannot be overemphasized. This calls for enhanced knowledge and skills of the officials responsible for delivering services to the ultimate recipients. There is no denying the fact that acquisition of knowledge and skills by the officials at whatever layers they work is not a personal choice. On the other hand, getting training exposure is an entitlement of each employee working for the department. However, the consequence of lack of knowledge could be devastating because this may end up with irregular payments to the claimants or harassment of the claimants arising from the denial of payment of legitimate claims. When it comes to post-audit, they may raise such observations as would dampen the drive of the spenders or may fail to raise any observations against any blatant irregularities.
- 1.1.3 It is important to note that the human resources at the disposal of the department are not adequate to meet the growing expectations of the stakeholders which is why much emphasis should be laid on building a culture of continuous improvement through training¹ to make them capable of delivering quality services with less but well-trained and highly skilled manpower to make up the deficiency in number.
- 1.1.4 As noted earlier, FIMA is responsible for providing training to the officers and staff of the entire department but there is no articulate training policy which will guide FIMA's plans and actions towards successful training interventions. Hence, this policy.

1.2 Title, Commencement and Application

- 1.2.1 (1) This policy may be called ‘Training Policy of the Office of the Comptroller and Auditor General, 2023.’
(2) It shall take effect from the date of approval.
(3) It shall apply to all offices of Bangladesh Audit and Accounts Department

1.3 OCAG’s Vision, Mission and Strategic Priorities

- 1.3.1 This policy draws its sustenance from the vision, mission and the core values articulated in the OCAG’s Strategic Plan FY 2021-2025. It is important to note that one of the strategic priorities of OCAG’s Strategic Plan is to improve staff capacity and it says “*We need to improve staff capacity through continuous professional development including the capacity to work from home using IT.*”

1.4 Source of Guidance

- 1.4.1 The cardinal source of guidance for FIMA training policy is the HRMP of OCAG adopted in 2020. However, in order for aligning it with the national training policy, the Public Administration Training Policy (PATP) issued by the Ministry of Public Administration (the then Ministry of Establishment) in 2003 was duly considered. Both the policy documents recognize the importance of training as an effective means of developing human resources.

1.5 Objectives

- 1.5.1 The policy has been formulated bearing in mind the following objectives:
- (1) bring the officials at all layers in the hierarchy of Bangladesh Audit and Accounts Department under the coverage of FIMA learning to realise the vision of OCAG;
 - (2) imbue them with the spirit of delivering quality services to the clientele by enhancing their capacity and instilling adequate knowledge and skills to meet the growing expectations of the stakeholders;
 - (3) create a congenial learning environment for attracting trainees as well as trainers for making training at various levels rewarding and enjoyable;
 - (4) develop a diverse group of learning leaders from within and outside the department who can deliver quality training to meet the emerging needs in a fast-evolving context;
 - (5) build network among the peer institutions within the country and beyond; and
 - (6) turn FIMA into a centre of excellence by strengthening its capacity to deliver quality training and diversifying learning delivery methods.

1.6 Strategies

1.6.1 To achieve the objectives of the policy, the following strategies will be adopted:

- (1) FIMA will be further strengthened by creating appropriate physical facilities, developing capacity of the faculties and intensifying research activities so that it is competent enough to provide an effective learning experience;
- (2) Its capacity will be enhanced by continuously reviewing the course curriculum and performances and appropriately designing need-based learning and professional development for the officials at all layers in the hierarchy of Bangladesh Audit and Accounts Department by identifying core competencies and skills;
- (3) Members of BCS: Audit and Accounts cadre and other officials will be given training both at home and abroad to update their knowledge and skills. Retraining of the staff will be an overriding agenda to revamp their skill-base appropriate to emerging needs;
- (4) Encourage off-campus/workplace-based training activities to ensure training coverage for the employees working at different locations in the country without compromising the quality of training;
- (5) Make sure that the training activities continue using on-line platform even when there are any restrictions of movement in the circumstances like COVID-19 pandemic;
- (6) An Advisory Committee headed by the Comptroller and Auditor General will be constituted to monitor and evaluate the training programmes against measurable standards. Director General, FIMA shall provide secretarial support to the committee. The committee should include the prominent academicians, all Grade-I and II officers of the department, President of DG Forum and the senior most Grade-3 Officer of Department.

2 Thematic Building Blocks

The policy has been structured around a set of thematic building blocks as follows:

2.1 Assessment and Diagnostics

2.1.1 Training Needs Assessment (TNA): Before embarking on any learning intervention, it will be mandatory to carry out a needs assessment exercise to identify the level of competency of the officials who are responsible for delivering services to the stakeholders and compare it with the required competency standard established for their positions or other positions within the department.

2.1.2 Priorities and Coverage: All officers and staff below 55 years of age belonging to the department and those outside the department should be brought under the purview of training to ensure uniformity and consistency of the transactions of business.

- 2.1.3 **Selection of Participants:** Participants should be selected based on their ability to cascade the knowledge and skills they will acquire down to their peers and colleagues and apply them in their respective workplaces. While selecting participants, due attention should be given to gender inclusivity.

2.2 Designing Learning Interventions

- 2.2.1 Courses should be designed bearing in mind the following aspects:

- (1) Pre-requisites/Eligibility/Trainability
- (2) Workplace Requirements
- (3) Mode of Training: Online/Face-to-Face/Blended
- (4) Teaching and Learning Strategies
- (5) Prescribed Reading list and Resources
- (6) Assessment of Trainees

2.3 Training Methodology

FIMA shall generally follow the following methods while delivering training, such as:
i) Lecture; ii) Participatory Discussion; iii) Case Study; iv) Role-Play;
v) Workshop/Seminar; vi) Field Visit; vii) Simulation; viii) Group Exercise; ix) Game Playing; x) Group Work and Presentation.

2.4 Curriculum Development and Training Plan

- 2.4.1 **Course Curriculum:** Based on the findings and recommendations of the TNA report, FIMA should take up the task of developing course curriculum. While developing the curriculum FIMA may hire the services of curriculum specialists, where relevant. Director General, FIMA will assign the relevant officers of his/her team to supervise the work of the experts.
- 2.4.2 **Development of Learning Materials/Manuals:** Once the course curriculum is in place, FIMA should identify the resource persons from among the potential trainers both from within and outside the Department and start developing the training materials and compile those materials as a training manual. The manual will be updated and revised using the feedback from the trainees and based on new developments in the PFM landscape.
- 2.4.3 **Annual Training Plan and Calendar by FIMA:** Every year FIMA shall publish its annual training plan together with a training calendar and circulate among the offices within the Department so that the relevant offices know beforehand the timing of the training courses and accordingly plan the task of nominating the competent officials to attend trainings.

2.4.4 **Formulation of Annual Training Plans by Other Offices:** CGA, CGDF, ADG (F) Bangladesh Railways and all audit directorates will prepare their Annual Training Plans (ATPs) and maintain an inventory of training needs of their employees. The ATPs should contain the following basic elements:

- (1) Determination of number and target group (level of officials) to be trained
- (2) Selection of categories and areas of training on the basis of Annual Training Plan and Calendar circulated by FIMA
- (3) Drawing schedule of training on the basis of Annual Training Plan and Calendar circulated by FIMA

2.4.5 **Mobilization of Resource Persons/resource Pool:** FIMA shall create a resource pool with competent trainers including both from within and outside the department and continuously reinforce the pool by inducting new trainers. Prospective trainers should be identified from amongst those whose performance while conducting training was found to be excellent.

2.5 Training Programmes

2.5.1 All trainings to be provided by FIMA shall have three components, namely, classroom trainings, field attachments and study visits. FIMA shall organize the field attachments and study visits and shall make the participation of the trainees in these events mandatory.

2.5.2 **Foundation Training:** All cadre officers, SAS-Apprentices and newly recruited auditors will attend and successfully complete mandatory Departmental, Foundation and Basic Training Courses respectively immediately after their induction into the service. The duration of the training course for each group will be decided by FIMA in consultation with OCAG.

2.5.3 **Orientation Training:** All existing staff in the department below 55 years of age will undergo orientation training after their promotion to the next higher post. FIMA shall decide the duration of the course, design appropriate course curriculum and develop suitable course materials.

2.5.4 **Specialized Training:** Training on special subjects like IT, Procurement (goods, works and services), Revenues, Works, Climate Performance Audit, Environmental Audit, Waste management etc. should be organized to provide the officials with adequate exposure to make them capable of undertaking audit in relevant entities.

2.5.5 **In-house Training:** While FIMA shall provide regular training to the officers and staff of Department, each office within the Department (Controller General of Accounts, Controller General Defence Finance, Additional Director General (Finance), Bangladesh Railway) shall organize in-house training in consultation with FIMA.

- 2.5.6 **Continuous Professional Development (CPD)** courses for all: All (but Grade 1 and Grade-2) officials including both managerial and non-managerial staff will attend CPD course designed for each category to keep them updated about the changes that are taking places in the domain of public financial management.
- 2.5.7 **Policy-oriented Training:** Ministry of Public Administration should be approached to include Grade-2 and Grade-3 officials of the department while nominating participants to attend Senior Staff Course (SSC), Special Course for the Additional Secretaries at BPATC and National Defense College (NDC) Course.
- 2.5.8 **On-campus and Off-campus Training:** Most of the training courses will be delivered on-campus. However, if the number of employees to be trained from across the Department is staggeringly high, FIMA may organize under its banner off-campus training at the space and facilities available in different offices across the Department.
- 2.5.9 **Refresher Courses:** Delivering training on core courses should not be a one-off event. Refresher courses will be organized for the participants to evaluate the effectiveness of the courses and see to what extent the knowledge and skills are being applied in work places. This will also help assess new and emerging training needs for redesigning the training curricula.
- 2.5.10 **Request Courses:** Apart from its regular training activities for the officials of the Audit and Accounts Department, FIMA shall regularly conduct courses on request from other entities/departments without compromising other priority and scheduled courses.
- 2.5.11 **International Training Courses:** FIMA shall organize international training for the participants of other SAIs in areas where SAI Bangladesh will make remarkable progress.
- 2.5.12 **Training of Trainers:** FIMA should design a programme for the development of training delivery skills of those who wish to become trainers in areas of their preference and gradually create a critical mass of trainers.
- 2.5.13 **Foreign Training:** FIMA in consultation with OCAG will propose to organize foreign training for the trainees to enhance their efficiency and allow them to acquire new skills which are relevant to the needs of the Department. All officers on their return from overseas must debrief the senior and mid-level officials of the Department and share with them the main take aways from the training programme and present a plan how they will apply their knowledge in their respective workplaces. FIMA will organize the debriefing session and maintain a database of the officials who received foreign training.

2.6 Evaluation

- 2.6.1 **Pre-evaluation:** At the beginning of any training course, there will be a pre-evaluation of the participants to understand their level of knowledge. FIMA will develop a standard template to carry out this exercise.
- 2.6.2 **Post-evaluation:** At the end of any training course, all participants will be evaluated by FIMA against certain criteria. The criteria will be **developed by FIMA.**
- 2.6.3 **Post Training Placement and Follow-up:** Placement after training is important because the trainees should apply the knowledge, they gather in their respective work places. FIMA in collaboration with the relevant offices will track the placement of the trained officials and follow-up their performance after training.
- 2.6.4 **Maintaining Database:** FIMA will maintain a database for all kinds of training. The format of the database will be developed in consultation with OCAG.

2.7 Incentives for Trainees

- 2.7.1 Accommodation, Utilities, Training Allowance and Daily Allowance will be determined as per respective government rules.
- 2.7.2 Following the Public Administration Training Policy, the top three performers of the AAG Departmental Courses will be awarded with the awards of honour by FIMA. Along with the top three, top 20 percent will be given preference while nominating candidates for foreign training depending on the suitability of the category of trainings and timing.
- 2.7.3 For AAGs, a provision of attachment at the international organizations and different SAIs as part of on-the-job training may be explored and executed by FIMA in consultation with OCAG.

2.8 Incentive Package for Trainers

- 2.8.1 Necessary steps should be taken to incentivize FIMA faculty, course and module administrators for development and review of course materials.

2.9 Networking with In-country and Overseas Training Institutions and Organizations

- 2.9.1 FIMA should enrich its training activities/programmes by building networks with the premier training institutions in the country like BPATC, BCS Admin Academy and reputed training institutions in the private sector as well those in foreign countries like IMFI, UNITAR, WBI, ADBI, IDI and CIPFA. In partnership with other training institutions, it should explore the areas of common interests and complementarities and work out appropriate strategies to achieve them.

2.9.2 Periodic exchange of formal and informal visits and study tours should be organized to foster strong collaboration for mutual development. Director General, FIMA under intimation to the OCAG may communicate with the counterpart foreign training institutions and organize seminars/workshops on emerging local, regional and global issues that may have an impact on public financial management for common benefit. In addition, FIMA may invite globally reputed trainers to provide training on subjects relevant to the operations of SAI Bangladesh in consultation with OCAG.

3 Resource Requirements

3.1.1 FIMA shall work out resource requirements (human, financial and physical) in consultation with OCAG to operationalize the policy.

4 Action Plan for Implementation of the Policy

4.1 Implementation Plan

4.1.1 The policies enunciated above calls for a coherent action plan delineating the actions required under different time horizons-short, medium and long-term. The following matrix shows the thematic blocks within which necessary activities will be implemented:

TABLE 1: INDICATIVE ACTION PLAN FOR IMPLEMENTATION

Action Areas	Key Actions to be Taken	Responsibility	Time-horizon		
			Short-term ²	Medium-term ³	Long-term ⁴
1. Assessment and Diagnostics	Carrying out TNA	FIMA in collaboration with the relevant offices of the department	√		
	Selecting trainees	OCAG and relevant offices	√		
2. Training Design	Deciding the mode of delivering training	FIMA and Resource Pool	√		
3. Curriculum Development	Developing course curriculum and training materials	FIMA and Resource Pool	√		
	Mobilizing resource persons and creating a resource pool	OCAG and FIMA	√		

² Short-term: 1-2 years

³ Medium-term: 3-5 years

⁴ Long-term: Above 5 years

Action Areas	Key Actions to be Taken	Responsibility	Time-horizon		
			Short-term ²	Medium-term ³	Long-term ⁴
4. Training Programs	Delivering training programs	FIMA and Resource Pool	√		
	Qualitative changes in the training delivery	FIMA and Resource Pool		√	√
5. Evaluation	Conducting pre-evaluation and post-evaluation	FIMA	√		
	Tracking the placement of trained officials	FIMA and Respective Offices		√	
6. Training Incentives	Providing incentives to trainees and trainers	OCAG and FIMA		√	
7. Networking with Other Institutions	Building network with in-country and overseas training institutions	FIMA and OCAG		√	
8. Strengthening FIMA	Creating physical facilities	OCAG and FIMA		√	
	Reviewing course curriculum	Advisory Committee	√		
	Formation of Advisory Committee	OCAG	√		
	Revamping FIMA Organogram	OCAG and FIMA		√	

5. Review and Evaluation of the Policy

The policy shall periodically be reviewed to ensure its continued relevance in the emerging context and its implementation should be evaluated to make necessary adjustments in the contents of the policy.



Office of the Comptroller and Auditor General of Bangladesh
Audit Bhaban: 77/7, Kakrail, Dhaka -1000, Bangladesh.
www.cag.org.bd