

ANNEX - E

SELECTION AND TRAINING FOR ACCOUNTANTS AND AUDITORS

1. There are two categories of accounting officials for the Ministries and subordinate departments: (a) cadre officers in the Bangladesh Civil Service Audit and Accounts Cadre, and (b) non-cadre officers in the Subordinate Accounts Service.

Accounts and Audit Cadre

2. Cadre officers are recruited by the Public Service Commission and assigned in the Bangladesh Civil Service, including the officers assigned to work under the Controller General of Accounts (CGA) and the Comptroller and Auditor General (CAG). These officers are under the administrative control of the Ministry of Finance which controls promotion and disciplinary action. Functionally the officers work under the CGA or the CAG. There is frequent interchange of officials between the accounts department and the audit department. Thus the separation of accounts and audit has been put into effect at the functional level but not so much at the staffing level.

3. All cadre officers are trained in the Bangladesh civil service training academy for six months in a foundation course after appointment. After the training, the cadre officers are assigned to the different cadres to join the training academy of their respective departments for departmental training. The audit and accounts cadre officials join the Financial Management Academy (FIMA). The cadre officers remain probationary for two years. They are then posted to Assistant Accountant General. They may also receive advanced training at home and abroad during their continued service.

4. The cadre officers in the training academy go through the following courses:

- (a) Accountancy, elementary to advance;
- (b) Book-keeping, government accounting;
- (c) Fundamental rules of government, civil service rules, treasury rules;
- (d) Economics, budgeting, constitution;
- (e) Computer knowledge;
- (f) Auditing;
- (g) Précis and drafting, report writing;
- (h) Manuals, codes, rules of different audit directorates.



Subordinate Accounts Service

5. The departmental officers who may be recruited as Auditor and Apprentice are eligible to appear at the Subordinate Accounts Service Examination conducted by the CAG and finally approved by the Public Service Committee. They are called Superintendents and later on promoted as Audit & Accounts Officers to the District and Thana accounts offices. The departmental candidates go through basic training in FIMA on different subjects (e.g., accounting, auditing, budgeting etc). There is no provision for any higher level training course for them. The course duration ranges from two months or three months. The auditors must be a graduate (generalized or specialist) to be appointed to the post and learn on-the-job, supplemented by occasional refresher courses in the training academy.

6. The Accounts and Audit department has no qualified or professional accountants on its rolls except for three or four staff members with the qualification from the Institute of Cost and Management Accountants (ICMA). The CAG, under Constitutional mandate, certifies the accounts of the Republic, although no fully qualified Chartered Accountants are available in that department to certify the accounts, which, as per INTOSAI standards, is a must. Appointment of Chartered Accountants to groom a core group of professional accountants in-house has been discussed many times but never implemented due to funding constraints.