# Training Course on Public Financial Management

# **Course Completion Report**



National Agriculture Training Academy (NATA)
Ministry of Agriculture
www.nata.gov.bd

# Training Course On Public Financial Management

### 03 - 07 November 2019 Course Management

Course Advisor : Dr. Md. Abu Sayeed Miah

Director General (In Charge)

NATA, Gazipur

Course Director : Dr. Md. Abu Sayeed Miah

Director (Training) NATA, Gazipur

Course Coordinator : Ranjit Kumar Pal

Deputy Director

(Agril. Macinery & Water Mgt.)

NATA, Gazipur

Asst. Course Coordinators: 1. Shamsun Nahar

Senior Assistant Director

NATA, Gazipur

Cell phone:01717376172

2. Lialatul Rokshana Lima Senior Assistant Director

NATA, Gazipur

Cell phone:01714612029

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#### 1. Introduction:

Public Financial management training course has a demand for different organizations now a day. Many DDOs/Managers have been facing problems in implementing financial rules due to having inadequate knowledge about rules, regulations, audit and budgeting. In order to improve financial proficiency of government officials under the MoA. The training course entitled public financial management has been designed. As a result participants will be equiped with intellectual inputs and developing their skills on implementing financial rules and regulations.

#### 2. Course Objective

The training manual is prepared for the participants working in different organizations under the Ministry of Agriculture (MoA) and responsible for performing financial management. The training program will equip them with necessary knowledge and skills on financial planning, budget implementation procedure, audit claims, tax management, public procurement and personnel management.

#### 3. Duration of the Course:

Five (5) day long training course started from 03 - 07 November, 2019.

#### **4. Course Content**

SL.No.	Topics
1	Salient features of general financial rules
2	Salient features of treasury rules
3	Accounting and auditing system in Bangladesh
4	Audit procedure: settlement and observation, objection & reply
5	TA and DA Rules, latest circular TA/DA rates and Roles of DDOs
6	PPA-2006 and PPR-2008
7	Preparation of Annual Procurement Plan (group work)
8	Delegation of financial powers development and non development
9	Fund release procedure of non-development & development expenditure
10	Preparing budget estimates including revised estimate, budget cycle, forecasting and profiling
11	The medium term budget framework (MTBF)

12	Pension & gratuity
13	Pension sohojikoron & Family Pension
14	GPF, CPF, benevolent fund, group insurance rules and different advance facilities
15	e-tendering
16	Preparation of PPNB
17	Right to Information Act, 2009
18	Income tax & VAT management in Bangladesh
19	Self- assessment of income tax (Group Work)
20	Different Kinds of Allowance for Govt. Servants
21	Public Servant and Anti-corruption Commission Act
22	SDG for Agriculture & Overview of National Integrity Strategy (NIS) in Bangladesh
23	Etiquettes & Manners for Govt. Servants

#### **5. Training Methods & Materials:**

- a. Lecture
- b. Discussion
- c. Exercise
- d. Group Work
- e. Practical work and

#### **6. Sports & Recreation:**

There is a playground, a tennis court and a volley ball court in NATA campus. So the participants can avail the opportunity to play sports in that areas. There is also a recreation room with color T.V in the dormitory. The daily newspapers are also available in the recreation room for the participants.

#### 7. Distribution of Certificate

The certificates are distributed among the participants after successfully completion of the training

Annexure I "Public Financial Management" শীর্ষক প্রশিক্ষণের প্রশিক্ষণার্থীগণের নামের তালিকা

সময়কাল: ০৩-০৭ নভেম্বর /২০১৯ খ্রি:

ক্র.নং	নাম ওপদবী	কর্মস্থল	মোবাইল নম্বর	ই-মেইল
১.	মো: মোসাদ্দেক হোসেন	কীটতত্ত্ব বিভাগ, বাংলাদেশ ধান	০১৭১২৬২৬৪৫০	agmosaddeque@yahoo.com
	প্রধান বৈজ্ঞানিক কর্মকর্তা	গবেষণা ইনস্টিটিউট,গাজীপুর		
২.	ড. মোঃ মনিরুজ্জামান	মৃত্তিকা সম্পদ উন্নয়ন ইনস্টিটিউট	০১৭১২৯৬৩৭৯১	mzamanSRDI@gmail.com
	প্রধান বৈজ্ঞানিক কর্মকর্তা	আঞ্চলিক গবেষণাগার,কুমিল্লা		
೦.	ড. মোঃগোলাম ফেরদৌস চৌধুরী	পোস্ট হারভেস্ট টেকনোলজি	০১৭১২২৭১১৬৩	ferdous613@gmail.com
	উর্ধ্বতন বৈজ্ঞানিক কর্মকর্তা	বিভাগ,বিএআরআই, গাজীপুর		
8.	মো: আমিরুল ইসলাম	পরিকল্পনা ও মূল্যায়ন	০১৯১৪০৪৭৫৯৯	amirulislambari@gmail.com
	বৈজ্ঞানিক কর্মকর্তা	উইং,বিএআরআই, গাজীপুর		
¢.	মো: কুতুব উদ্দীন	তুলা উন্নয়ন বোর্ড, যশোর	০১৭১২৬৫১৯১১	kutubuddin1968@gmail.com
	প্রধান তুলা উন্নয়ন কর্মকর্তা	যোন,যশোর		
৬.	মো: শাহাদাত হোসেন	বিএমডিএ, চাটমোহর জোন	০১৭১৬২৯৭১১৬	engshahadat1965@gmail.com
	সহকারী প্রকৌশলী			
٩.	শেখ ফজলুল হক মনি	কৃষি তথ্য সার্ভিস, আঞ্চলিক	<i>o</i> ১৯১২১৫২8২8	khulna@ais.gov.bd
	আঞ্চলিক কৃষি তথ্য অফিসার	কার্যালয়,খুলনা		
৮.	মো: মাহবুবুর রহমান	আঞ্চলিক কেন্দ্ৰ,বাগভুগই	০১৭১৬৫২২২৭৬	mahbubwrc@yahoo.com
	উর্ধ্বতন বৈজ্ঞানিক কর্মকর্তা	জয়দেবপুর, গাজীপুর		·
৯.	ড. মো. নূর আলম	বিএসআরআই, আঞ্চলিক কেন্দ্র,	০১৭১৮২৩৫৫৮২	jimbsri@yahoo.com
	প্রধান বৈজ্ঞানিক কর্মকর্তা	গাজীপুর		
<b>So.</b>	দীপক কুমার সাহা	উপজেলা কৃষি অফিস,সদর,	০১৭২৩৫১৭৯৩৪	dipok.ag.bd.@gmail.com
	কৃষি সম্প্রসারণ কর্মকর্তা	মেহেরপুর		
<b>33</b> .	পিযুষ রায়	কাশিয়ানী,গোপালগঞ্জ	০১৭৯০২২৮৩২৯	pijushrajbari@gmail.com
	কৃষি সম্প্রসারণ কর্মকর্তা			
১২.	মোছা: নাদিরা সুলতানা	জেলা বীজ প্রত্যয়ন অফিস, বীজ	০১৭৭৪৫৮৯৭৫৯	nahida.moni51@gmail.com
	বীজ প্রত্যয়ন অফিসার	প্রতয়্যন এজেন্সী,গাইবান্ধা		

			1	_
১৩.	মো: সাবের আলম	জেলা বীজ প্রত্যয়ন অফিস, বীজ	০১৭৫৭৩৩৬৬৮৩	md.saber.ag@gmail.com
	বীজ প্রত্যয়ন অফিসার	প্রতয়্যন এজেন্সী,চাপাইনবাবগঞ্জ		
\$8.	মধু সূদন দাস	হিসাব বিভাগ, বিএডিসি,কৃষি	০১৬৭২৫১৬১৭০	madhusadandas@gmail.com
	সহকারী হিসাব নিয়ন্ত্রক	ভবন,ঢাকা		
S&.	মো:আতিকুল হক	উপপরিচালকের	০১৭২৬৯০৫৬৫০	ddaehabigang@gmail.com
	অতিরিক্ত উপপরিচালক	কার্যালয়,ডিএই,হবিগঞ্জ		
১৬.	মানুস কুমার রায়	উপজেলা কৃষি	০১৭৭৬৫১৬৫২২	manaskumaraeo36@gmail.com
	কৃষি সম্প্রসারণ কর্মকর্তা	অফিস,আটোয়ারী,ডিএই,পঞ্চগড়		
১৭.	মো: শামছুল ওয়াদুদ	উপপরিচালকের	০১৭৪৯৬০০০০৯	wadud.joy@gmail.com
	জেলা প্রশিক্ষণ কর্মকর্তা	কার্যালয়,ডিএই,বগুড়া		
• •	মোহন কুমার ঘোষ	অতিরিক্ত পরিচালকের	-1016101111	- 1111-1-1-1
<b>S</b> b.	উপপরিচালক	কার্যালয়,ডিএই,খুলনা	০১৭১৫১৭৬৮১৮	addldaekhulna@gmail.com
	বিভাস চন্দ্র সাহা	উপপরিচালকের কার্যালয়,	০১৯১৪৯৬১১৮৬	1 1 . 1000 @
১৯.	জেলা প্রশিক্ষণ কর্মকর্তা	ডিএই,পিরোজপুর	02928962286	bevassahah.1999@gmail.com
•	মো: ওবায়দুর রহমান মন্ডল	উপপরিচালকের কার্যালয়,	01011000101	-1 -: 11 1-1 -1 @: 1
২০.	জেলা প্রশিক্ষণ কর্মকর্তা	ডিএই,নীলফামারী	০১৭১২০৩৪২০১	oboidurrahman.kbd@gmail.com
	মো: শহীদূল হক	উপপরিচালকের কার্যালয়,ডিএই,		1 1 1 1 1 650
২১.	মো: শহাপুল ২ক জেলা প্রশিক্ষণ কর্মকর্তা		০১৮১৭০৮৭১৯৯	shahidulhaque65@gmail.com
	1	কুমিল্লা উপজেলা কৃষি অফিস্,বাঘা রাজশাহী		1 1 10 11
২২.	মো: আল মামুন হাসান কৃষি সম্প্রসারণ কর্মকর্তা	ভগজেলা কৃষি আফস,বাধা রাজশাহা	০১৭১৮৯১১৫৭৭	uaobagharaj@gmail.com
	~	Total Assembly a motor		
২৩.	এস.এম. রাশেদুল হাসান	উপজেলা কৃষি অফিস,ভুঞাপুর ,	০১৭৬৪৭৬০৫৮১	rhasansau@gmail.com
	কৃষি সম্প্রসারণ কর্মকর্তা	টাংগাইল		
২৪.	গোলাম সরোয়ার তুষার	উপজেলা কৃষি অফিস, হালুয়াঘাট,	০১৭১৯৪৩৭৬৬৫	
	কৃষি সম্প্রসারণ কর্মকর্তা	ময়মনসিংহ		
২৫.	নাজমুল আলম খান	বিনা , ময়মনসিংহ	০১৭৩২০৭৪২২২	nazmulkhan70@gmail.com
	বৈজ্ঞানিক কর্মকর্তা			
২৬.	সাবিনা ইয়াসমিন	জেলা বীজ প্রত্যয়ন অফিস, বীজ	০১৭২২৯৫০৭৪৮	sabinaeyachmin@gmail.com
	বীজ প্রত্যয়ন অফিসার	প্রতয়্যন এজেন্সী, পঞ্চগড়		
২৭.	আফরোজা পারভীন রিফা	জেলা বীজ প্রত্যয়ন অফিস, বীজ	০১৭৮৪১৪৩২৬৯	afrozaparvin25@gmail.com
	বীজ প্রত্যয়ন অফিসার	প্রতয়্যন এজেন্সী,কুড়িগ্রাম		
২৮.	সোনিয়া শারমিন	বারটান আঞ্চলিক	০১৭৪৮০৩৭৮২৮	soniabrtn1@gmail.com
	বৈজ্ঞানিক কর্মকর্তা	কার্যালয়,ঝিনাইদহ		
২৯.	শাহনুর রহমান	কৃষি প্রশিক্ষক ইনস্টিটিউট,	০১৭৪১৫৫১১২৯	shahin.ru08@gmail.com
	প্রশিক্ষক	খাদিমনগর,সিলেট		
೨೦.	মো: মুকুল মিয়া	প্রজনন বিভাগ,বিজেআরআই, ঢাকা	০১৩০৫২৭২১২০	mukulbjribreeding@gmail.com
	বৈজ্ঞানিক কর্মকর্তা			
<b>৩</b> ১.	মো:আবুল বাশার ভূইয়া	জেটিপিডিসি উইং,বিজেআরআই,	০১৭১২২৯৯১২৪	basharbjri@gmail.com
	সহকারী পরিচালক(প্রশাসন ও	ঢাকা		
	অথ´)চলতি দায়িত্ব			

## Annexure- II

# List of Resource Speaker

SL NO.	Name of the speakers	Designation	Mobile NO.
01	Md. Abdur Rouf	Add. Secretary ,DPE	01552425760
		• ,	
02	Dr. Md. Abu Sayeed Miah	DG( in charge) NATA	01712024623
	-	_	

03	Md. Amirul Islam	DS, MoA	01917752007
04	Mr. Mrityunjoy Saha	DS, MoF	01715038533
05	Dr. Delwar Hossain Majumder	Ex DD,NATA	01855333570
06	Dr. Md. Akhlas Uddin	DD (Planning & publication), NATA	01716257354
07	Dr. Md. Abdul Mazed	DD (LR), NATA	01814849190
08	Md. Ahsanul Haque Chowdhury	ADD, Khamarbari, Dhaka	01688330330
09	Md. Milon Sheikh	Joint Comissioner,VAT	01712123365
10	Md. Eskandar Hossain	Sr. AD, NATA	01938615225
11	Runa Akhter	AC Tax, Gazipur	01743607164

#### Annexure- III

# National Agriculture Training Academy (NATA) Gazipur-1701 Training on Public Financial Management

## **Training on Public Financial Management**

#### **Course Schedule**

First Day (Sunday) Date: 03/11/2019

Time	Topic	Resource Speaker
9.00-9.15	Registration	ACC &Sadiqunnahar
		Demonstrator(Lab)
9.15-9.45	Inauguration	DG/Directors/Faculties/ Course
		Coordinators
9.45-10.00	Pre-evaluation	ACC&Sdiqunnahar
		Demonstrator(Lab)
10.00-11.00	Delegation of financial powers non- development	Muhammad Yamin Chowdhury
		Addl. Secretary ,MoEF&C
11.00-11.15	Tea Break	
11.15-12.15	Delegation of financial powers - development	Muhammad Yamin Chowdhury
		Addl. Secretary ,MoEF&C
12.15- 1.15	Fund release procedure of non-development & development expenditure	Do
1.15-2.15	Lunch & Prayer	
2.15-4.15	Fiscal policy and macro-economic framework of	Md.Golam Mostofa
	Bangladesh	JS, MoF
4.15-5.15	Monetary Policy of Bangladesh and its relationship with fiscal policy	Do

Second day (Monday) Date: 04/11/2019

0.00.04.5		4.00
9.00-9.15	Review of previous day	ACC
9.15-10.15	Overview PPA-2006 and PPR-2008 with related definition &	Ahsanul Haque Chowdhury
	different procurement committee	ADD Khamarbari Dhaka
10.15-11.15	Methods of procurement: Goods & related services, works	Ahsanul Haque Chowdhury
		ADD Khamarbari Dhaka
11.15-11.30	Tea Break	
11.30-12.30	PPA-2006 and PPR-2008: Procurement of intellectual	Ahsanul Haque Chowdhury
	professional services with Latest Circular	ADD Khamarbari Dhaka
12.30-2.00	Prayer &Lunch	
	•	
2.00-4.00	Preparation of annual procurement plan, technical specification &	Ahsanul Haque Chowdhury
	STD	ADD Khamarbari Dhaka

#### Third day (Tuesday) Date: 05/11/2019

Time	Topic	Resource Speaker
9.00-9.15	Review of previous day sessions	ACC
9.15-10.15	Preparing budget estimates including revised estimate, budget cycle, forecasting and profiling	Md. Amirul Islam DS, MoA
10.15-11.15	Lunch & Prayer	
11.15-11.30	The medium term budget framework (MTBF)	Do
11.30-12.30	VAT management in Bangladesh	Md. Milon Sheikh Jt. Comm.
12.30-2.00	Lunch & Prayer	
2.00-3.00	Tax management in Bangladesh	Runa Akter AC Tax Gazipur
3.00-4.00	Self- assessment of income tax (Group Work)	Do

#### Fourth day (Wednesday) Date: 06/11/2019

Time	Topic	Resource Speaker
9.00-9.15	Review of previous day sessions	ACC
9.15-10.15	Salient features of general financial rules	Md A. Rouf Addl. Secretary
10.15-11.15	Tea Break	
11.15-11.30	Salient features of treasury rules	Do
11.30-12.30	Accounting and auditing system in Bangladesh	Do
12.30-2.00	Lunch & prayer	
2.00-3.00	TA and DA Rules with latest circular and roles of DDOs	Do
3.00-4.00	Public Servant and Anti-corruption Commission Act	Dr. Md. Abu SayeedMiah DD(Plant Pathology)NATA

#### Fifth day (Thursday) Date: 07/11/2019

Time	Topic	Resource Speaker
8.30-930	Pension and Gratuity	Aklas Uddin
		DD, NATA
9.30-10.30	Pension sahojikoron and Preparation of pension papers	Do
10.30-10.45	Tea break	
10.45-11.45	GPF, CPF, BF, GI Rules and benefits of them for Govt. servants	Dr. Abdul Mazed
		DD(LR), NATA, Gazipur
11.45-12.45	Different Kinds of Allowance	Do
12.45-1.15	Post evaluation and course evaluation	ACC&Sadiqunnahar
		Demonstrator(Lab)
1.15-2.15	Lunch & Prayer	
2.15-3.15	Awarding of Certificate and Closing	DG/Directors/Faculties/Course
		Coordinator

The schedule may be subject to change

Ranjit Kumar Pal Deputy Director & Course Coordinator NATA, Gazipur. Cell : 0181860070

#### **Annexure IV**

#### **Training Course Evaluation by the Participants**

#### **Best Training Methods choose by the participants**

- 1. Fund Release Procedure of Non-development & Development expenditure
- 2. Pension & Gratuity
- 3. TA/DA Rules & Functions of DDOs
- 4. Overview PPA-2006 and PPR-2008 with Related Definition & Different Procurement committee
- 5. Domestic Procurement Methods of Goods & related services
- 6. VAT management in Bangladesh
- 7. Tax management in Bangladesh
- 8. GPF, CPF Calculation, BF, GI Rules and benefits of them for Govt. servants
- 9. Right to Information Acts
- 10. Public Servant & Anti-corruption Commission Acts
- 11. Delegation of financial powers Development & Non-development
- 12. SDG for Agriculture & Overview of National Integrity Strategy (NIS) in Bangladesh
- 13. Different kinds of Allowance for Govt. Servants.

#### The issues that are disliked by the participants

- 1. Less timing in class
- 2. Lack of practical class/ Group work
- 3. One speaker in whole day
- 4. Lack of sports facilities
- 5. Continuous class
- 6. Low allowance
- 7. Not supply hand note
- 8. Lack of dining /cafeteria facilities
- 9. Lack of manpower
- 10. Lack of outing/visiting in another office

#### The others associated issues they liked

- 1. Selection of topic wise expert resource person
- 2. Time maintain
- 3. Related topic for their job life
- 4. Discipline & management
- 5. Power point presentation of expert speaker
- 6. Sincerity
- 7. Course content

#### **Provided Service Quality**

- 1. Neat and cleanliness facilities-80%
- 2. Library facilities 60%
- 3. Audiovisual facilities 80%

#### Conclusion and recommendation by the Course Management Team:

- 1. Training duration should be increased
- 2. To improve sound system in class
- 3. Arrangement of tour / recreation / field visit
- 4. Increase of honorarium
- 5. To supply hard copy of class lecture
- 6. To improve sports facilities
- 7. Important class should be long time
- 8. Need more subject related training for the scientist
- 9. To increase manpower
- 10. Need More practical & group work
- 11. To improve dormatory, dining & cafeteria facilities
- 12. Provide more time for discussion and exercise.

Annexure - V

**Resource Speakers Evaluation by the participants** 

		Day-1 (0	03.11.2019)	<u></u>	<u> </u>			y-2 (04.11.2	2019)	
Partici pants	Fund release procedure of Non developm ent & developm ent expenditur e	Pension and Gratuity	Pension sahojikoron and family pension	TA and DA Rules and functions of DDOs	Etiquettes & Manners for Govt. Servants	Overview PPA-2006 and PPR-2008 with related abbriviatio n,definitio n & different pcurement committee	Methods of procurem ent: Goods & related services, works	Preparation of annual procuremen t plan, technical specificatio n & TDS (group work on any one) & presentatio n	e- tendering.	Delegatio n of financial powers Develop ment & Non- developm ent
	Md. 2	Abdur Koui, A	ddl, Secretary,	DPE	Md. Eskandar Hossain Sr. AD, NATA			que Chowdhu namarbari Dha		Dr.Md. Akhlas Uddin, DD, NATA
1	5	4	5	6	5	5	5	5	6	6
2	6	5.2	5.2	5	6	6	6	4.4	5	6
3	4	6	4	6	4	5	5.6	5	5	5
4	3.8	5	4	4	4	4	4	6	4	5
5	4.8	5	5.6	3	5	6	5	5	5	5
6	6	4	4	5	4	6	6	6	4	6
7	4.8	5	5	4	6	4	5	5	5	5
8	4	4	6	6	5	5	6	5.2	5	5
9	5	5.8	3	4.4	6	6	3	4	4	6
10	6	4	5.4	5	5	4.2	6	6	6	6
11	4.8	5	3	5	4	5	5.2	5.2	5	5
12	4	4.8	4	4	6	6	4	3.6	3.8	6
13	5	4.6	5	6	5.4	5	5	5	5	5
14	4	5	6	5.2	4	5.8	6	6	6	6
15	5	6	4	6	5.2	4	3	5.2	6	5
16	6	4.8	6	5.2	5.4	3	4	5	5	6
17	5	6	5	5	4.2	6	6	6	6	6
18	4	5	4	6	6	4	6	5	6	6
19	5	5	4.6	4.8	5	3	4	5	5	5
20	6	4	6	6	6	5.8	5	5	6	4
21	4	6	5	5	5	6	3	6	5	5
22	5.6	6	5	4.8	4	5	5	5	6	6
23	4.8	4	4.8	5.4	5	5	6	4	6	6
24	5	5	5.2	5	6	5.6	6	5	5	5
25	3.8	4.8	6	6	5	5	5	6	5	5
26	5	5	4.6	5	5.4	4.4	3.8	6	5	6
27	5	4	4.2	5.2	5.4	4.4	6	5	6	6
28	4.8	5.8	5	6	4	6	5.2	5.8	6	5
29	5.2	5.6	5	5.2	6	6	4	6	5	5
30	6	4	4	6	5.6	5	6	4	5.8	6
31	4.8	6	6	5	6	4	4	4	5	6
Ave.	4.91	4.98	4.83	5.17	5.12	5.01	4.96	5.14	5.25	5.48

**Resource Speakers Evaluation by the participants** 

		Day-3		.2019		rs Evalua			4 (06.1		9)	
Participants	Preparing budget estimates including revised estimate.	The medium term budget framework	Right to information Act 2009	Tax management in Bangladesh	Self assesment of income tax (Group	VAT management in Bangladesh	Integrated Budgeting &Accounting System	Different Loans & Advances	GPF, CPF Calculation, BF, GI Rules and	Different kinds of Allowance for Govt.	Public Servant & Anti- corruption Commission Acts	National Integrity Strategy (NIS) in Bangladesh
	Md.Amirul Islam, DS, MoA			Runa Akter, AC (Tax) Tongi		R Md. Milon Sheikh Joint Commissioner VAT, Dhaka	Dr.Md. Akhlas Uddin DD NATA	Dr.Md. Abdul Mazed DD(LR), NATA, Gazipur	Md.Shah Alam Director (adm. &	Finance)DAE,Khamar bari, Dhaka	Dr. Md. Abu Sayeed Miah, DG ( in charge), ATA	Dr. Delwer Hossain Majumder,Ex DD,NATA
1	5.8	6	5	5	6	6	6	5	5	5	6	4
2	6	3	5	4.8	5	5.4	6	5	5	5	5	5.6
3	5	5	6	5.6	5	5	5	4.2	5	6	5.8	5.2
4	5.8	3.4	5	4	3.8	5	5	5	6	5	5	4
5	5	5	5	5.6	4.8	6	5	6	4	4.8	6	5.2
6	5.8	5	6	6	5	6	5	5.2	5	5	5.4	5 5
7	6	4.8	5	5.2	6	5.4	5	5	5	6	5.2	4
9	5 6	5 6	4	5	5.4	5	6	5 6	4	5 6	6	4.8
10	5.8	5.2	6 5	6 5	5 6	4.4 6	6	5.6	5 6	6	6	5
11	6	4	5	5	5	5	5	5	5	4.2	5	5
12	5	5	4	4	4	5.2	6	6	6	6	5	5.2
13	4.8	6	5	6	5	5	6	5.4	5.4	5	5	5
14	6	4	4	4	5	6	5	6	5	6	6	5
15	6	5.8	5	5	6	4.8	5	5	6	5	5	4.8
16	5	4	4	4	5	6	5	6	4.4	6	6	5
17	5.2	5	6	6	5.4	6	6	5.4	5	5	5.2	5
18	6	6	5	5	6	5.4	5	5	5	5	5	4
19	4.8	5.2	5	4	5.6	5	5	6	6	6	5	6
20	4.8	6	6	5	4.8	5.4	6	5.8	5.4	5	5	5
21	5.2	5	4	5.6	5	5	6	6	6	6	6	4
22	6	4	4	6.2	6	6	5	5	6	6	6	5
23	5.6	6	3	5	4	5.4	5	4	5.6	5	5.8	4
24	6	5	6	5	5	4	6	6	6	6	5	6
25	6	4.8	6	5	6	5.2	6	5	5	5	6	3
26	5.6	3	5	6	5.2	6	5	4.8	5.8	6	5.8	3.4
27	6	5.6	4	6	5	6	6	6	5	6	5	5
28 29	6 5	<u>2</u> 5	2 6	4 5	5 5.2	5	5 6	6 6	5 5.8	6 5	5	4.8
30	5	5	5	5	5.2	5.4	6	6	6	5.8	6	4.8
31	6	3.8	6	5	5	4	6	5	6	5	6	6
Ave.	5.55	4.79	4.90	5.10	5.17	5.32	5.5 2	5.40	5.34	5.45	5.55	4.79

# **Resource Speakers Evaluation by the participants**

	Day 05(07/11/2019)						
Partic ipants	Salient features of general financial rules	Salient features of treasury rules Mr.Mrityunjoy Sa	Audit Procedures Settlement, Observation objection & Reply	Accounting system in Bangladesh			
	Mr.Mrityunjoy Saha Deputy Secretary MoF						
1	6	5.8	5	6			
2	6	5.6	5	5			
3	6	4.8	6	6			
4	6	6	6	5			
5	4	4.6	5.6	5			
6	5	5.6	6	5.6			
7	5.8	6	5.8	6			
8	5.6	6	5	6			
9	5.8	5.6	6	6			
10	5.6	5	6	6			
11	5.6	5	5.2	5.4			
12	5.2	6	4.8	5			
13	5.6	5	5	6			
14	5.8	5	5	5			
15	6	4.8	5	5.6			
16	6	6	6	5			
17	6	5	5.6	5			
18	5	4.8	6	6			
19	5	5	4.6	4.8			
20	5	5	6	6			
21	5	6	6	6			
22	6	5	5	5			
23	6	6	6	5			
24	5.8	6	6	6			
25	5.6	5.8	6	5.6			
26	6	5.8	5	5			
27	6	5	5	5.8			
28	5.6	5.8	5	6			
29	5.2	6	6	6			
30	5.6	5.6	6	6			
31	6	6	6	5.8			
Ave.	5.61	5.47	5.54	5.57			

### **Annexure VI**

## **Pre and Post Evaluation Test of the Participants**

Full Marks: 50 Time: 30 minute

Sl.	Name of the Trainees	Designation and posting place	Obtained Marks			
No.			Pre Evaluation	Post Evaluation		
1.	Md. Mosaddeque Hossain	Principal Scientific Officer (Pso), Brri, Gazipur	12	35		
2.	Md. Shahanur Rahman	Instructor, Agriculture Training Institute, Khadimnagar, Sylhet	21	33		
3.	Nazmul Alam Khan	Scientific Officer (So), Bina, Mymensingh	19	32		
4.	Md. Mahbubur Rahman	Senior Scientific Officer (Sso) Regional Station, Bwmri, Gazipur	28			
5.	Md. Mukul Mia	Scientific Officer (So), Breeding Division, Bangladesh Jute Research Institute,Dhaka	13	35		
6.	Abul Bashar Bhuiyan	Assistant Director, Jtpdc Wing , Bjri,Dhaka	16	35		
7.	Pijush Roy	Agriculture Extension Officer (Aeo), Upazila Agriculture Office, Kashiani, Gopalganj	24	44		
8.	Md. Al Mamun Hasan	Agriculture Extension Officer (Aeo) Upazila Agriculture Office,Bagha, Rajshahi	21	43		
9.	Dipok Kumar Saha	Agriculture Extension Officer (Aeo) Upazila Agriculture Office,Sadar, Meherpur	19	35		
10.	Most. Afroza Parvin Refa	Seed Certification Officer (Sco) Seed Certification Agency(Sca), Kurigram	11	32		
11.	Sabina Eyachmin	Seed Certification Officer (Sco) Seed Certification Agency (Sca), Panchagarh	9	38		
12.	Sonia Sarmin	Scientific Officer (So) Birtan, Regional Station, Jhenaidah	20	43		
13.	Mst. Nadira Sultana	Seed Certification Officer (Sco) Seed Certification Agency (Sca), Gaibandha	12	39		
14.	Md. Amirul Islam	Scientific Officer (So) Planing & Evaluation Wing,Bari, Gazipur	13	34		
15.	Md.Obaidur Rahman Mondal	District Training Officer (Dto) Dae,Nilphamari	22	45		
16.	Md.Shahadat Hossain	Assistant Engineer Bmda, Chatmohor, Pabna	15	39		
17.	Md. Kutub Uddin	Chief Cotton Development Officer Cotton Development Board, Jashore	13			
18.	Golam Soruer Toser	Agriculture Extension Officer (Aeo) Upazila Agriculture Office, Haluaghat, Mymensingh	09	36		

19.	Madhu Sudan Das	Assistant Controller Of Accounts,	16	30
		Krishi Bhaban, Badc , Dhaka		
20.	Dr. Md. Maniruzzaman	Principal Scientific Officer (Pso)	23	41
		Regional Laboratory, Srdi, Cumilla		
21.	Dr. Md. Noor Alam	Principal Scientific Officer (Pso)	20	44
		Bsri, Regional Station, Gazipur		
22.	Bevash Chandra Saha	District Training Officer (Dto)	17	35
		Dae, Pirojpur		
23.	Shaikh Fazlul Huque	Regional Farm Broadcasting Officer,	11	39
	Moni	Ais, Khulna		
24.	S.M. Rashedul Hasan	Agriculture Extension Officer (Aeo)	18	38
		Upazila Agriculture Office, Bhuapur,		
		Tangail		
25.	Md. Shamsul Wadud	District Training Officer (Dto)	14	38
		Dae, Bogura		
26.	Md. Saber Alam	Seed Certification Officer (Sco)	21	39
		Seed Certification Agency,		
		Chapainawabganj		
27.	Manas Kumar Roy	Agriculture Extension Officer (Aeo)	13	40
	,	Upazila Agriculture Office, Atwari,		
		Panchagarh		
28.	Dr. Md. Golam Ferdous	Senior Scientific Officer (Sso)	21	41
	Chowdhury	Post Harvest Technology		
	2-2-2 2-2-2-3	Division,Bari		
29.	Mohan Kumar Ghosh	Deputy Director (Dd)	25	45
		Dae, Khulna Region, Khulna	-	-
30.	Md. Shahidul Haque	District Training Officer (Dto)	16	44
	1	Dae, Cumilla		
31.	Md. Atiqul Haq	Additional Deputy Director (Add)	20	36
	11	Dae, Habiganj	-	

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Ŷ	& Water Management)	
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