



**INDIAN AUDIT & ACCOUNTS DEPARTMENT
REGIONAL TRAINING INSTITUTE, KOLKATA**

3rd MSO Building, CGO Complex, 5th Floor, 'A' Wing
DF Block, Salt Lake, Sector – 1, Kolkata – 700 064.



Course Title : **New Companies Act 2013**
Course Duration : **06.04.2016 to 08.04.2016 (03 days)**

| Date | Forenoon Session 10.30 hrs. to 11.45 hrs –12.00 hrs. to 13.15 hrs. | Afternoon Session 14.15 hrs. to 15.30 hrs. –15.45 hrs. to 17.00 hrs. |
|-----------------|--|---|
| 06.04.16 | Companies Act 2013 vis-à-vis Act 1956 <ul style="list-style-type: none">• Structure of Companies Act 2013• Status of notification of section of the Act and related Rules• New concepts/provisions in new Act.• Changes in the Companies Act, Schedules & Rules and their Implications particularly on accounting, depreciation, financial reporting and audit thereof. | Cash Flow Statement : Mandatory <ul style="list-style-type: none">• Provisions in Companies Act and AS-3• Process of preparing Cash Flow Statement – direct & indirect method• Determining – cash/cash equivalent• Differentiating – operating/financing/investing activity• Accounting policy, disclosure requirements, Non-cash transactions• Utility & Limitation CFS |
| Speaker | Shri F. Bandyopadhyay, AAO/F | |
| 07.04.16 | Statutory Authorities under Act : Scope <ul style="list-style-type: none">• National Financial Reporting Authority (NFRA)• Serious Fraud Investigation Office (SFIO)• National Company Law Tribunal (NCLT) Auditing : Major changes | Board and Directors Responsibility |
| Speaker | CFA Suman Chaudhuri | |
| 08.04.16 | Consolidated Financial Statements (CFS) <ul style="list-style-type: none">• Provisions, Contradiction, Guidance Notes on CFS• Provisions of Act/Rules• Consolidation Process• Points of concern during Audit of CFS | New Concept of interest for Audit <ul style="list-style-type: none">• Related Party Transaction• Corporate Social Responsibility & Sustainability• Internal Financial Controls – Requirements for auditor, Board and Director's Responsibility Statement• Class Suit Action Dormant Companies |
| Speaker | Shri F. Bandyopadhyay, AAO/F | |
| | Valediction : PD/RTI | |

Training Methodology:

1. Focus on holistic learning
2. Customized training module
3. Talk, Tell & presentation with power point.
4. Practical Example with Cases & references.
5. Personal Counselling and Guidance

NB : Training Materials for this training programme are available at RTI/Kolkata's website (rtikolkata.cag.gov.in)

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15 hrs.

**Course Title : Establishment Matters including APAR, Promotion, Rosters,
DPC, RTI Act etc.**

Course Duration : 11.04.2016 to 16.04.2016 (05 days)

| Date | Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs. | Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs. |
|-----------------|--|---|
| 11.04.16 | Inaugural address:-Pr.Director/RTI | Post Based Roster- Preparation of rosters for various categories in recruitment and promotion, calculation of carry forward vacancies etc. Departmental Promotion (DPC)-size, composition, frequency of meetings, general instructions/guidelines Practical exercises on post based roster and group discussion. |
| | Recruitment rules in various cadres in IA&AD. Reservation and concessions in appointments in the various cadres of the IA&AD. | |
| Speaker | Shri Amrita Datta, Sr. AO, O/o the Accountant General (A&E), West Bengal, Kolkata | |
| 12.04.16 | Service Books, Personal and APAR File & the distinction and use of each nomination for GPF, Gratuity etc. and their filling. Leave account, GPF accounts etc with practical exercise and group discussion. | Receipt Payment Rules overview & its application. DDOs functions—Duties & Responsibilities. |
| Speaker | Shri Asit Kr. Banik, Ex-Sr. AO, O/o the Pr. Accountant General, (G&SSA), WB, Kolkata | |
| 13.04.16 | Preparation of Revised Estimates and Budget Estimates. Practical exercises and group discussion. | Over view of the Pension Rules including Defined Contribution Pension Scheme. Practical Exercises and group discussion. TA, DA on tour and Transfer- practical exercises. |
| Speaker | Shri Upal Kumar Ghosh, Sr. AO, O/o the Accountant General (E&RSA), West Bengal, Kolkata | Shri Subhra Chakraborty, Sr. AO, O/o the Accountant General (E&RSA), West Bengal, Kolkata |
| 15.04.16 | CCS conduct Rules CCS (CCA) Rules & Disciplinary Proceedings. Practical exercise on writing of reports of the Disciplinary Proceedings. | Summoning of Official records. Overview of Record Management. |
| Speaker | Shri Asit Kr. Banik, Ex-Sr. AO, O/o the Pr. Accountant General, (G&SSA), WB, Kolkata | |
| 16.04.16 | Over view of CGHS & CSMA Rules RTI Act & Its Overview | Ethics an overview and objectives <ul style="list-style-type: none"> • What is Ethics? • Why Ethics is important. • The ethics of Auditing. • Objectives of Training on Ethical Standard. |
| Speaker | Shri Asit Kr. Banik, Ex-Sr. AO, O/o the Pr. AG, (G&SSA), WB, Kolkata | Shri Atin Lahiri, Sr. AO, RTI, Kolkata |
| | Valediction : PD/RTI | |

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.
Lunch Break : 13:15 hrs to 14:15.hrs.

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Course Title : Right to Information Act
Course Duration : 21.04.2016 to 22.04.2016 (02 days)

| Day | Forenoon Session | | Afternoon Session | |
|----------|---|--------------------------------|--------------------------------|---|
| | 10.30 hrs. to 11.45 hrs. | 12.00 hrs. to 13.15 hrs. | 14.15 hrs. to 15.30 hrs. | 15.45 hrs. to 17.00 hrs. |
| 21.04.16 | Inauguration/PD RTI | RTI Act 2005 & role of CPIO | RTI Act 2005 & role of CPIO | Benefits, Challenges, Exclusions, Appeals. |
| | Historical Background of The Right to Information Act in India. | | | |
| Speaker | Shri Indrajit Bandyopadhyay, Ex. AAO, O/o the Pr. AG (A&E), West Bengal, Kolkata | | | |
| 22.04.16 | Case Studies on RTI Act. | | | |
| Speaker | Shri Indrajit Bandyopadhyay, Ex. AAO, O/o the Pr. AG (A&E), West Bengal, Kolkata | | | |

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.
Lunch Break : 13:15 hrs to 14:15.hrs.

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Course Title : Awareness of ISSAIs and Auditing Standards

Course Duration : 26.04.2016 to 08.04.2016 (03 days)

| Day | Session-I 10:30 am – 11:45 am | Session-II 12:00 pm – 1:15 pm | Session-III 2:15 pm – 3:30 pm | Session-IV 3:45 pm – 5:00 pm |
|-----------------|---|--|--|---|
| 26.04.16 | Introduction to ISSAIs Level Two ISSAIs | Level Two ISSAIs | ISSAIs on Financial Audit | ISSAIs on Financial Audit |
| Faculty | Ms Sudeshna Das Bhattacharya, Sr. AO O/o the Pr. AG(G&SSA), WB | | Shri Falguni Bandyopadhyay, AAO, RTI, Kolkata | |
| 27.04.16 | ISSAIs on Performance Audit | ISSAIs on Performance Audit | ISSAIs on Compliance Audit | ISSAIs on Compliance Audit |
| Faculty | Shri Falguni Bandyopadhyay, AAO, RTI, Kolkata | | | |
| 28.04.16 | INTOSAI GOV 9100 to 9199 | INTOSAI GOV 9100 to 9199 | INTOSAI GOV 9100 to 9199 | Valediction. |
| Faculty | Shri Rana Deb, Sr. AO, O/o the AG (E&RSA), WB | | | PD/RTI |

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15.hrs.

Training Methodology:

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