

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

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



Course Title : **New Companies Act 2013**

Course Duration : **04.04.17 to 06.04.17 (03 days)**

**Speaker:- Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata**

**Participants-Gr.B Officers**

<b>Date</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>04.04.17</b>	Companies Act 2013 vis-à-vis Act 1956 <ul style="list-style-type: none"> <li>• Structure of Companies Act 2013</li> <li>• Status of notification of section of the Act and related Rules</li> <li>• New concepts/provisions in new Act.</li> <li>• Changes in the Companies Act, Schedules &amp; Rules and their Implications particularly on accounting, depreciation, financial reporting and audit thereof.</li> </ul>	Cash Flow Statement : Mandatory <ul style="list-style-type: none"> <li>• Provisions in Companies Act and AS-3</li> <li>• Process of preparing Cash Flow Statement – direct &amp; indirect method</li> <li>• Determining – cash/cash equivalent</li> <li>• Differentiating – operating/financing/investing activity</li> <li>• Accounting policy, disclosure requirements, Non-cash transactions</li> <li>• Utility &amp; Limitation CFS</li> </ul>
<b>05.04.17</b>	New Concept of interest for Audit <ul style="list-style-type: none"> <li>• Related Party Transaction</li> <li>• Corporate Social Responsibility &amp; Sustainability</li> <li>• Internal Financial Controls – Requirements for auditor, Board and Director's Responsibility Statement</li> <li>• Class Suit Action</li> <li>• Dormant Companies</li> </ul>	Statutory Authorities under Act : Scope <ul style="list-style-type: none"> <li>• National Financial Reporting Authority (NFRA)</li> <li>• Serious Fraud Investigation Office (SFIO)</li> <li>• National Company Law Tribunal (NCLT)</li> </ul> Auditing : Major changes
<b>06.04.17</b>	Consolidated Financial Statements (CFS) <ul style="list-style-type: none"> <li>• Provisions, Contradiction, Guidance Notes on CFS</li> <li>• Provisions of Act/Rules</li> <li>• Consolidation Process</li> <li>• Points of concern during Audit of CFS</li> </ul>	Board and Directors Responsibility  **Valediction
		<b>**PD/RTI</b>

**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)**



**Course Title:** Audit of Schemes like IAY, NSAP, TSC, MGNREGS, RIDF, NRHM, MSDP, MPLAD & BEUP in PRIs, etc including 14<sup>th</sup> Finance Commission 3<sup>rd</sup> & 4<sup>th</sup> SFC .

**Course Duration:- Days**

**Participants-Gr.B & C Officers**

<b>Date</b>	<b>Forenoon Session</b> 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.		<b>Afternoon Session</b> 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
<b>10.04.17</b>	PD/RTI		Audit of the works under MGNREG scheme
	Overview of the MGNREG Scheme-Changes & Challenges in its implementation.		
<b>Speaker</b>	Faculty from O/o PAG(G&SSA)		Faculty from O/o PAG(G&SSA)
<b>11.04.17</b>	Overview of the IAY, NSAP Schemes-Changes & Challenges in their implementation.		Audit of the works under IAY, NSAP Schemes.
<b>Speaker</b>	Faculty from O/o PAG(G&SSA)		Faculty from O/o PAG(G&SSA)
<b>12.04.17</b>	Overview of the TSC/ Swachha Bharat Abhijan Schemes-Changes & Challenges in their implementation	Overview of the NRHM Schemes	Audit of the works under NRHM & TSC Schemes.
	Faculty from O/o PAG(G&SSA)		
<b>Speaker</b>	Faculty from O/o PAG(G&SSA)		Faculty from O/o PAG(G&SSA)
<b>13.04.17</b>	Overview of the RIDF Schemes-Changes & Challenges in their implementation	Overview of the MPLAD & B E U P Schemes-Changes & Challenges in their implementation	Audit of the works under BRGF & RIDF Schemes.
	Faculty from O/o PAG(G&SSA)		
<b>Speaker</b>	Faculty from O/o PAG(G&SSA)		Faculty from O/o PAG(G&SSA)
<b>15.04.17</b>	Overview of 14 <sup>th</sup> Finance Commission 3 <sup>rd</sup> & 4 <sup>th</sup> SFC.		<b>Valediction</b>
<b>Speaker</b>	Core Faculty /RTI		<b>Pr.Director-RTI</b>

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- 4. Practical Example with Cases & references.**
- 5. Personal Counselling and Guidance**

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Course Title:-**Establishment Matter including APAR, Promotion Roster, DPC RTI Act and Summoning of Official Records etc.**

Course Duration : **05 Days**

**Participants-Gr.B & C Officers**

Day	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.	
17.04.17	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 Asit Kr.Banik, Ex-SAO PAG(G&SSA)		
18.04.17	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-SAO PAG(G&SSA)	MS.R.Basu Sr.AO/RTI Kolkata	
19.04.17	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	Faculty from O/O AG(E&RSA)		Faculty from O/O AG(E&RSA)
20.04.17	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 Chakrapani Pal Sr.AO/RTI Kolkata		
21.04.17	Over view of CGHS & CSMA Rules	RTI Act & Its Overview	Valediction
Speaker	Shri Falguni Bandyopadhyay , , ACMA,CIMA,A.O/RTI Kolkata		Pr Director

**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

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**Course Title:-Training Programme on Ind\_AS.  
(Special course for PDCA-MAB-II, Kolkata)**

Course Duration : **03 Days**

**Faculty Support:- Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata  
Participants-Gr.B Officers**

Day	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.	
	10.04.17	Inaugural address:-Pr.Director/RTI		Series 2 Non-current assets, agriculture and inventories (contd.)
<ul style="list-style-type: none"> <li>Introduction to <b>IFRS &amp; IndAS.</b></li> <li><b>Schedule III</b> of Companies Act 2013</li> </ul> Introduction to time value of money and valuation techniques with practical examples.		<ul style="list-style-type: none"> <li>Series 1 Ind-AS Framework</li> <li>Series 2 Non-current assets, agriculture and inventories</li> </ul>		
11.04.17	<ul style="list-style-type: none"> <li>Series 5 Accounting policies&amp; estimate, Error, provisions, contingency and events after balance sheet date</li> <li>Series 6 Segment reporting</li> </ul>	<ul style="list-style-type: none"> <li>Series 7 Related parties</li> <li>Series 8 Employee Benefits</li> </ul>	<ul style="list-style-type: none"> <li>Series 9 Share Based Payments</li> <li>Series 10 Income Taxes</li> </ul>	Series 11 Financial Instruments
12.04.17	Series 11 Financial Instruments (contd.)	Series 12 Consolidated Financial Statements	<ul style="list-style-type: none"> <li>Series 13 First time adoption of Ind-AS</li> </ul>	<ul style="list-style-type: none"> <li>Series 15 Residual Matters</li> </ul>
			<ul style="list-style-type: none"> <li>Series 14 Revenue</li> </ul>	<ul style="list-style-type: none"> <li>Valediction</li> </ul>

**Specific emphasis**

**Ind AS 110, 106, 16, 18**

**Training Methodology:**

1. Focus on holistic learning
2. Customized training module
3. Talk, Tell & Show
4. Practice sessions
5. Personal Counselling and Guidance

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