



Course Title : **Audit of Goods & Services Tax**
 Course Duration : **5 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.	
07.08.17	Inaugural address:-Pr.Director/RTI	Concept of GST and its advantages	
	Indirect Tax Structure in India		
Speaker	Shri Chiranjib Das,CMA,CA ICAI Kolkata		
08.08.17	Salient features of proposed GST	Challenges before GST & Transitional Provisions	
Speaker	Shri Chiranjib Das,CMA,CA ICAI Kolkata		
09.08.17	Proposed Frame Work and Expected Model	GST - Expected Rate structure and Exemption	
Speaker	Shri Chiranjib Das,CMA,CA		
10.08.17	Impact of GST on Industries and Other Sectors	IT Strategy for GST Network &	
Speaker	Shri Chiranjib Das,CMA,CA		
11.08.17	GST and Centre State Financial Relations	Fundamentals of Public Sector Ethics	Valediction
Speaker	Core Faculty	Core Faculty	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:

- 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 : Training of Newly Recruited Divisional Accountants

Course Duration : (20 days) Phase-I

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.
01.08.17 Tuesday	Back ground of Public works Department	Introductory on Cash Payments, Payment to Labourers, Register of Muster Roll and its maintenance
Faculty	Shri Subhasis Bandyopadhyay AAO, RTI/Kolkata	
02.08.17 Wednesday	Maintenance of Cash Book, Rectification of errors, Verification etc	What is Imprest, Temporary Advance etc. Handling of Cheque Books and Receipt Books and custody of Cash in the Division. (System has been changed after adoption of IFMS by the State Government)
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
03.08.17 Thursday	Mode of obtaining cash from the treasuries and its custody, Receipt of money and its accounting procedure, Disposal of Receipts etc.	System of Treasury Accounts as well as Accounts maintained in the PW Division and role of Divisional Accountant in this regard.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
04.08.17 Friday	Manner of payment ,Preparation of Bills and its submission to Treasury,	Relation of the Divisional Officer with treasury as well as AG Abolition of LOC based Accounts and introduction of Treasury
Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	
07.08.17 Monday	Maintenance of Stock, What is Priced Vocabulary of Stores? Maintenance of Quantity Accounts i.e. Receipts and Issue of Materials from Store	What is Bin Cards? Maintenance of Value Account, Handling and other incidental charges, Monthly summary of stock, Priced Stores Ledger,
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
08.08.17 Tuesday	Numerical Accounts of Receipts and Issues, Tools and Plants Ledger, Recoveries for use of Tools and Plants, Sales and Transfer of Tools and Plants Verification of Tools and Plants and Accounts of Road Metals. (System has been changed after adoption of IFMS by the State Government)	Adjustment of profit and loss on stock, Stock taking and Rectification of Stock Accounts. (System has been changed after adoption of IFMS by the State Government)
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
09.08.17 Wednesday	Security Deposit, Other Deposit (For works, Contractors closed Accounts, Miscellaneous), Lapsed and Confiscated Deposits,	Accounts of Public Works Deposits (Deposits Register, Schedule of Deposits), Accounts of Interest Bearing Securities
Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	

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.
10.08.17 Thursday	Irrigation revenue collected through District and Revenue Authorities, Licence of Building and Lands Demands and Recoveries, Accounting Procedure on Revenue Receipts (System has been changed after adoption of IFMS by the State Government)	Assessment and Fixation of House Rent, Asses Rent, Standard Rent, Register of Licence Fees.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
11.08.17 Friday	Accounting System in the PW Division. Newly introduced IFMS(integrated Financial Management System) Module in the Treasury	Correction of Errors before the Accounts are closed and after the closer of Accounts.(System has been changed after adoption Qf IFMS Qy the State Government)
Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	
14.08.17 Monday	Tender Clause	Tender Clause
	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
	15th August 2017, Tuesday	
16.08.17 Wednesday	Payments to Suppliers and Contractors (Measurement Books, Detailed Measurement, Standard Measurements, Review of Measurements), (System has been changed after adoption Qf IFMS by the State Government)	Preparation of Bills and Vouchers relating to the works, Aid to contractors, Advance to contractors including Secured Advance and Mobilisation Advance
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
17.08.17 Thursday	Rules regarding publication of NIT/NIQ in PWD,PHED, MED, WIDD and precondition thereof.	Rules regarding publication of NIT/NIQ in I & W.D and precondition thereof. A.O.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
18.08.17 Friday	Preparation of Bills under newly Introduced IFMS System	Reconciliation of Security Deposit Deposit works and Misc. Deposit figures with the Treasury/ P.
Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	
21.08.17 Monday	Preparation of Contractors Ledger, Register of Works, Works Abstract.	Checking of Bills
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
22.08.17 Tuesday	Checking of cash book as per New System	Preparation of monthly Schedules and submission to AG,WB as per prevailing order and to the Higher Authority.

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Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	
23.08.17 Wednesday	Checking of computed Tenders/ Quotations	What is Administrative Approval, Technical Sanction, Financial Approval
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
24.08.17 Thursday	Settlement of disputes Court Case and Arbitration	Contract Act., Labour Act. And rules and their implication in execution of work
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer.	
25.08.17 Friday	Deposit Works, District Fund Works, Municipal Trust Works, Local Loan Works, Takavi Works	Conditions of Employment, Preparation of Pay Bills, Unpaid Wages, Travelling Expenses, Classification of Charges
Faculty	Shri Manas Ranjan Das , Ex-Divisional Accounts Officer & Shri Homesh Acharya, Ex-Divisional Accounts Officer	
28.08.17 Monday	Excess quantity, Supplementary Tender	Revised Estimate and Revised Administrative Approval.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
29.08.17 Tuesday	Tender Clauses and its Implementations	Tender Clauses and its Implementations
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	

Training Methodology:

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- 2. Customized training module**
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- 5. Personal Counselling and Guidance**

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Course Title : **Financial Audit of Autonomous Bodies**

Course Duration : **21.08.17 to 25.08.17 (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.
21.08.17	Inauguration by PD/ RTI Kolkata Salient features of Manual of Instructions of Audit of Autonomous Bodies.	Audit of Autonomous Bodies- New Format of SAR/Audit Certificate.
Speaker	Faculty from O/O DGA Central	
22.08.17	Analysis of Balance Sheet-Importance of Accounting policies/notes on Accounts –Accounting Standards.	Essential features of Auditors Report on Financial Statements emphasis on significance of materiality along with relevant Auditing Standards.
Speaker	Shri Suman Chaudhuri, FCA	
23.08.17	Drafting and contents of draft SAR/Management letter. A case Study.	Salient features of Uniform format of accounts –specific focus on receipt & payment a/c and income & expenditure account.
Speaker	Faculty from O/O DGA Central	
24.08.17	Evaluation of internal control mechanism in audit of autonomous bodies. Audit of Fraud.	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 F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata
25.08.17	Audit risk in financial audit –how to evaluate audit risk with practical problem/accounts.	Adoption of sampling technique in audit.
Speaker	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata	Shri F. Bandyopadhyay, ACMA, CIMA Audit Officer/RTI Kolkata
	Valediction : PD/RTI	

Training Methodology:

1. Focus on holistic learning
2. Customized training module
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4. Practical Example with Cases & references.
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Mock Test Schedule for Pre-Examination SAS Group-I

For the participants of the Office of the Director General of Audit (Central) Kolkata

02.08.17 to 04.08.17

Date	Paper	Subject	From	To	Lab
02.08.17	PC – 1	Language Skill	11.00 hrs.	13.30 hrs.	I & II
02.08.17	PC – 2	Logical and analytical ability	14.00 hrs.	16.00 hrs.	I & II
03.08.17	PC – 3	Information Technology (Theory)	11.00 hrs.	13.00 hrs.	I & II
03.08.17	PC – 4	Information Technology (Practical)	14.00 hrs.	16.00 hrs.	I & II
04.08.17	PC – 5	Constitution and Service Regulation	11.00 hrs.	13.00 hrs.	I & II