

**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 : Training of Newly Recruited Divisional Accountants

Course Duration : (19 days) Phase-I/ Batch-III 02.02.17 to 28.02.17

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.	
02.02.17	Back ground of Public works Department	Introductory on Cash Payments, Payment to Labourers, Register of Muster Roll and its maintenance	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			
03.02.17	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 , Divisional Accounts Officer			
06.02.17	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			
07.02.17	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			
08.07.17	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 sf IFMS Qy the State Government)		Adjustment of profit and loss on stock, Stock taking and Rectification of Stock Accounts.jSystem has been changed after adoption of IFMS by the State Government)	
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer			

09.02.17	Accounts of Public Works Deposits (Deposits Register, Schedule of Deposits), Accounts of Interest Bearing Securities	Security Deposit, Other Deposit (For works, Contractors closed Accounts, Miscellaneous), Lapsed and Confiscated Deposits,
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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.
Faculty	Shri Manas Ranjan Das Divisional Accounts Officer	Shri Pulok Roychowdhury, Sr.Divisional Accounts Officer
10.02.17	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 , Divisional Accounts Officer	
13.02.17	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	
14.02.17	Payments to Suppliers and Contractors (Measurement Books, Detailed Measurement, Standard Measurements, Review of Measurements), (System has been changed after adoption Qf IFMS Qy 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	
15.02.17	Tender Clauses and its Implementations	
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	
16.02.17	Rules regarding publication of NIT/NIQ in PWD,PHED, MED, WIDD and precondition thereof.	
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
17.02.185	Preparation of Bills under newly Introduced IFMS System	Reconciliation of Security Deposit Deposit works and Misc. Deposit figures with the Treasury/ P.A.O.
Faculty	Shri Manas Ranjan Das, Divisional Accounts Officer	Shri Pulok Roychowdhury, Divisional Accounts Officer

20.02.17	Preparation of Contractors Ledger, Register of Works, Works Abstract.	Checking of Bills
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
21.02.17	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.
Faculty	Shri Manas Ranjan Das , Divisional Accounts Officer	
22.02.17	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	
23.02.207	Issue of Materials to Contractors and its Accounting Procedure, Return of Surplus Materials, Issue of Material Direct to the Work, Tools and Plants Lent for use,	Disposal of surplus Materials, Verification of unused Balances. Closing of Stock and Accounting procedure of surplus stock and shortage of stock
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
24.02.207	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 Divisional Accounts Officer	Shri Pulok Roychowdhury, Divisional Accounts Officer
27.02.207	Excess quantity, Supplementary Tender	Revised Estimate and Revised Administrative Approval.
Faculty	Shri Subrata Sarkar & Shri Pranab Kr. Goswami Ex-Divisional Accounts Officer	
28.02.207	Settlement of disputes Court Case and Arbitration	Contract Act., Labour Act. And rules and their implication in execution of work
Faculty	Shri Mrinal Kanti Roy & Shri Ardhendu Kumar Chattopadhyay Ex-Divisional Accounts Officer	

NB: **Programme is subject to change under circumstances.**

Tea & Coffee Break :11.45 hrs to 12.00 hrs & 15.30 hrs. to 15.45 hrs Lunch

Break : 13.15 hrs. to 14.15 hrs.

Course Title : Audit of Finance & Appropriation Accounts of Railways Course Duration : 07.02.2017 to 09.02.2017 (03 days)

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.
07.02.17	Origin & Structure of Railway Accounts, Preparation of Finance Accounts, Combined Accounts, Salient Features of Stores A/cs, Traffic A/cs.	Concept of Capital and Revenue Accounts, Workshop A/cs , Preparation of Budget, Role of Accounts Department, Software used in Railway Accounts
Faculty	Shri Indrajit Mukherjee, Sr. AFA/Books/S.E. Railway/ Garden Reach	
08.02.17	Identifying Risk Areas, Appropriation to Funds, Transfer of Assets Without Financial Adjustment, Balance Sheet and Block Account & Suspense Account	Defects in Budgeting, Irregular ReAppropriation Misclassification with special reference to i) Revenue Expenditure charged to Capital Revenue; and ii) Capital Expenditure charged to Revenue Mistakes in Accounting Defective Re-Appropriation
Faculty	Shri Indrajit Mukherjee, Sr. AFA/Books/S.E. Railway/ Garden Reach	
09.02.17	Audit of Railway Finance & Appropriation Accounts – Scope of Audit, Audit Plan, Audit Procedure, Points to be seen during audit of various Railway Accounts, Points to be seen during audit of Appropriation Accounts of Railways	Issue of Audit Certificates and Management letter. Types of possible irregularities noticed on Misclassification and mistakes in Accounting, Defects in Budgeting, Unsanctioned expenditure etc.

Faculty	Shri Sankar Chattopadhyay, Sr.Audit Officer, O/o PDA Eastern Railways.
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Tea and Coffee Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs. Lunch Break: 13:15 hrs to 14:15.hrs NB:
Programme is subject to change under circumstances.

Course Title: Detecting Fraud while Auditing

Course Duration: 3 Days; 13.02.17 to 15.02.17

Course ID-111

Day	Forenoon Session 10.30 hrs. to 11.45 hrs. – Tea Break – 12.00 hrs.to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – Tea Break – 15.45 hrs. to 17.00 hrs.
13.02.17	Inauguration by PD/ RTI Kolkata Introduction Understanding Fraud, • types, • modus operandi • fraud survey results Preventing Fraud & Corruption Internal Controls Role of different players • Role of management • Role of Audit • Role of Board & Audit Committee • Role of Regulators	Standing Order on Role of Audit in relation to cases on fraud & corruption issued by C&AG of India.
Faculty	Shri Chakrapani Pal Sr.Audit Officer /RTI Kolkata	
14.02.17	Identifying Red Flags in major areas of fraud. Case studies to Identify Red Flags and sharing experience as C.V.O in a central P.S.U	Fraud Awareness at Audit Planning Stage Assessing Risk -A Case Study
Faculty	CA Arijit Chakraborty	

15.02.17	<p>IT Fraud & An Overview of Cyber Fraud & Cyber Laws in India.</p> <ul style="list-style-type: none"> • Relevant sections of IT Act 2008 <p>Detecting Fraud and Corruption</p> <ul style="list-style-type: none"> • <i>Audit standards (SA 240, SIA 11 & INTOSAI)</i> • <i>Manual provisions and Instructions</i> • <i>Difference between detecting fraud and forensic auditing</i> <p><i>Forensic audit – methods & reporting</i></p>	<p>Case studies on fraud – (National & International)</p> <p style="text-align: right;">**Valediction</p>
Faculty	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
	**PD/RTI	

NB: Programme is subject to change under circumstances.

Tea & Coffee Break :11.45 hrs to 12.00 hrs & 15.30 hrs. to

15.45 hrs Lunch Break : 13.15 hrs. to 14.15 hrs.

Course Title: Audit of Public Works & Project

Duration : 05 days (20.02.17 to 24.02.17)

COURSE ID-114

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.
20.02.17	<p>Inaugural address/ Pr. Director RTI</p> <hr/> <p>Approach to Public Works: A discussion on Estimates:- Different kind of PW Works. Preparation of Estimates. Preliminary Estimates, Detailed Estimates. Difference between Preliminary and Detailed estimates. Schedule of rates- Scheduled items- non-scheduled items- analysis rates. Provision for contingencies in different kinds of works. Recasting of estimates- supplementary estimate- Revised estimate. Addition, alterations and substitution of items – analysis of rates.</p>	<p>Budgets and Works: A general view Administrative approval, Technical Sanction, Financial sanction. Budget provision, Allotment of Fund, letter of Credit. Notice Inviting Tender- preparation of comparative statement. Acceptance of Tenders- procedure, Types of contracts. Important provisions of standard forms of tenders. Material at site Account, Stock suspense, Issue rate, Recovery rate. Recovery on penal rate, payment at part rate, payment of different kinds of advances to contractor.</p>
Faculty	Shri Rajib Gupta Sharma, Superintending Engineer/PWD Govt. of West Bengal	
21.02.17	<p>Execution of Road Works- Kinds of Roads. Different stages of execution of National Highways.</p>	<p>Different stages of execution of State Highways. Different stages of execution of District Roads and Village Roads.</p>
Faculty	Guest Faculty from PWD	

22.02.17	Details of Process of taking measurements. Consumption Recording of measurements in quantity statement. Books- Sources of entries. advances, Quantitative calculation including taking of Stake measurement.	Preparation of RA & Final Bills, Measurement Statement- Excess Ad-interim payment, adjustment of payment of escalation.
Faculty	Shri Sasanka Das, Project Engineer West Bengal Agri-Marketing Board Manas Ranjan Das Guest Faculty from PWD	
23.02.17	Specific issues relating to the works of Irrigation Department.	Specific issues relating to the works of Public Health Engineering Department.
Faculty	Shri Swapan Kumar Naskar & Shri Monojit Dutta ,(Sr.Audit Officer Office of the AG(E&RSA))	
24.02.17	Case studies on Execution of Road Works. Case studies on Measurement of Works, payment of escalation etc.	Ethics an overview and objectives *Valediction
Faculty	Shri Debasis Chatterjee Office of the AG(E&RSA)	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata *PD/RTI

NB: **Programme is subject to change under circumstances.** Tea Break
11.45 hrs to 12.00 hrs & 15.30 hrs. to 15.45 hrs Lunch Break : 13.15
hrs. to 14.15 hrs.
