



Course Title: Audit Evidence & Reporting

Period: to 06.02.18 to 08.02.18

Participants-Group B and C Officers

Day	Session-I	Session-II	Session-III	Session-IV
	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.
06.02.18	Basic Concepts: Definition of Evidence/Audit Evidence ISA and ISSAIs on Audit Evidence in Financial Auditing, Performance Audit and Compliance Audit		Evidence Gathering Techniques-Standards and Documentation Various Types and their Strength & Weakness Case Studies/Illustrations on Evidence Gathering Techniques	
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer			
07.02.18	Key points on Audit Evidence in Financial Audit Performance Audit and Compliance Audit including Case Studies		Introduction to Audit Reporting Components of an audit paragraph Compliance Audit Reports	
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer			
08.02.18	Audit Objectives findings & Recommendations Balanced and Objectivity		Audit Report – Language and Structure Complying Style Guide	
Speaker				

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

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 ID-

Course Title : **Audit of Finance & Appropriation Accounts of Railways**
Course Duration : **12.02.18 to 14.02.18 (03 days)**
Participants-Group B and 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.
12.02.18	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	
13.02.18	Identifying Risk Areas, Appropriation to Funds, Transfer of Assets Without Financial Adjustment, Balance Sheet and Block Account & Suspense Account	Defects in Budgeting, Irregular Re-Appropriation 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	
14.02.18	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	
	Valediction.	

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.

Focus on holistic learning

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INDIAN AUDIT AND ACCOUNTS DEPARTMENT
REGIONAL TRAINING INSTITUTE, CGO COMPLEX,
3RD MSO BUILDING (5TH FLOOR-‘A’ WING),
DF BLOCK, SALT LAKE, KOLKATA-700 064



Course Title: Audit of Public Works & Project
Duration : 04 days (20.02.18 to 23.02.17)
Participants-Group B and C Officers

COURSE ID-

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.
20.02.18 Tuesday	Inaugural address/ Pr. Director RTI	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.
	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.	
Faculty	Shri Subhasis Bandyopadhyay, AAO/ RTI Kolkata	
21.02.18 Wednesday	Execution of Road Works- Kinds of Roads. Different stages of execution of National Highways.	Different stages of execution of State Highways. Different stages of execution of District Roads and Village Roads.
Faculty	Tapas roy da/ pheGuest Faculty from PWD	
22.02.18 Thursday	Details of Process of taking measurements. Recording of measurements in Measurement Books- Sources of entries. Quantitative calculation including taking of Stake measurement.	Preparation of RA & Final Bills, Consumption Statement- Excess quantity statement. Ad-interim payment, adjustment of advances, payment of escalation.
Faculty	Shri Subhasis Bandyopadhyay, AAO/RTI Kolkata	
23.02.18 Friday	Specific issues relating to the works of Specific issues relating to the works of Public Health Engineering Department Irrigation Department.	Case studies on Execution of Road Works. Case studies on Measurement of Works, payment of escalation etc.
Faculty	O/O the Accountant General(E&RSA)	
		Valediction:- 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.

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