

**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 : Audit of Public Private Partnership (PPP)

Course Duration : 04.01.17 to 06.01.17 (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.
04.01.17	Introducing – What is PPP: Understanding the characteristic of PPPs and some common myths and facts. Why PPP: Understanding the rationale for PPPs and commonly cited benefits and objections. How to do PPP: Understanding the common PPP models and critical success factors of PPPs.	Contract Management Contract Management Team
Faculty	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
05.01.17	Understanding Structuring Issues Time Value of Money Demand Analysis Cost Analysis and Risk Analysis Assessing Financial Viability Value for Money Analysis PPP Structuring Sequential analysis to arrive at Optimal structure	Understanding the Standard Bid Process Pre-qualification of Bidder Understanding the Request for Proposal : Instruction to Bidders Key elements of Draft Concession Agreement
Faculty	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
06.01.17	INTOSAI Guidelines on Best Practice for the Audit of Public/Private Finance & Concessions.	Scope & Objectives of PPP Audit-Audit planning & sélection of PPP Projets for audit-process flow of PPP arrangements and audit methodology.
Faculty	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
	Valediction.	

Course Title: Risk based Audit Approach & Statistical Sampling in Audit. Course Duration: 09.01.17 to 11.01.17 (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.
09.01.17	Introduction to Statistics	Introduction to Sampling
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
10.01.17	Different techniques of sampling	Hands on practice
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
11.01.17	Audit Sampling and Risk	Do
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	

Course Title : Financial Attest Auditing Guidelines for audit of State Government Accounts

Course Duration :10.01.17 to 12.01.17 (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.
10.01.17	Inauguration by PD/ RTI Kolkata	Finance Accounts – Discussion on various statements of finance accounts.
	Finance Accounts – Definition, Structure of Finance Accounts, and Explanation of general checks to be exercised for the preparation of Finance Accounts. Finance Accounts – Notes to Accounts in Finance Accounts, Hqrs instructions and linkage between statements	Finance Accounts - Discussion on various statements of finance accounts and exercises
Speaker	Shri Soumen Chakraborty Sr.AO O/O AG (A&E)	Shri Debtosh Pramanik AAO O/O AG (A&E)

11.01.1	Appropriation Accounts - Original, Supplementary, Re-appropriation, New Service and New Instrument of Service and Structure of appropriation accounts.	Appropriation Accounts - points to be seen during audit of Appropriation Accounts and exercise.
Speaker	Shri Ambar Ray Chowdhury Sr.AO O/O AG (A&E)	Smt. Sangay Lamu Yolmo Asstt.Audit Officer O/O PAG (G&SSA)
12.01.17	Introduction to Financial Attest Auditing Guidelines for audit of State Government Accounts:- Audit Checks for audit of Vouchers, Audit Checks for Treasury Inspection, Audit Checks for audit of Monthly Civil Accounts	Audit Checks for audit of Finance Accounts, Audit Checks for audit of Annual Appropriation Accounts, Assurance Memo to be signed by Principal Auditor.
Speaker	Shri Chakrapani Pal Sr.AO/RTI Kolkata	Shri Chakrapani Pal Sr.AO/RTI Kolkata

Course Title : Audit of Goods & Service Tax

Course Duration : 5 days (16.01.17 to 20.01.17)

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.
16.01.17	Inaugural address:-Pr.Director/RTI Indirect Tax Structure in India	Concept of GST and its advantages
Speaker	Shri Chiranjib Das,CMA,CA Partner Chiranjib Das & Associates	
17.01.17	Salient features of proposed GST	Challenges before GST & Transitional Provisions
Speaker	Shri Chiranjib Das,CMA,CA Partner Chiranjib Das & Associates	
18.01.17	Proposed Frame Work and Expected Model	GST - Expected Rate structure and Exemption
Speaker	Shri Chiranjib Das,CMA,CA Partner Chiranjib Das & Associates	
19.01.17	Impact of GST on Industries and Other Sectors	IT Strategy for GST Network &

Speaker	Shri Chiranjib Das,CMA,CA Partner Chiranjib Das & Associates		
20.01.17	GST and Centre State Financial Relations	Fundamentals of Public Sector Ethics	Valediction
Speaker	CA Sumon Chaudhuri r Partner Chaudhuri Debnath & Associates	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

Course Title : Performance Audit (New Guidelines)

Course Duration : 17.01.17 to 20.01.17 (04 days)

Course ID-104

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.
17.01.17	Inauguration by PD/ RTI Kolkata Performance Auditing: Definition, Objectives, Performance Evaluation, Performance Audit Process.	Strategic planning & selection of subjects for performance audit. Principles & procedures. Risk assessment. Hands-on exercise on risk assessment.
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
18.01.17	Understanding the entity. Concept & hands-on exercises Understanding performance audit implementation plan: Steps in planning. Structure of performance audit. Implementation guidelines. Exercise/ Group Discussion.	Setting audit objectives & Understanding issue analysis. Exercise/ Group Discussion Hands-on exercises in setting audit objectives & issue analysis.
Speaker	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
19.01.17	Criteria: the concepts & sources. Hands-on exercises in setting criteria. Exercise / Group discussion Exercise / Concept of study design matrix. Exercise / Group Discussion. Evidence-Sampling documentation. Using Information Systems in Exercise	Evidence: types & sources. Group Discussion Preparation of audit test programme, gathering, analysis & Statistical / Group Discussion Performance Audit.

Speaker	Office of the Accountant General (E & RSA), West Bengal, Kolkata	
20.01.17	Developing recommendations. Overall reporting process Follow-up procedures, supervision of performance audits. Potential impacts of performance audit and quality assurance	New Performance Audit Guidelines Valediction
Speaker	Office of the Accountant General (E & RSA), West Bengal, Kolkata	
	Valediction : PD/RTI	

Course Title : Audit of PAOs

Course Duration : 24.01.17 to 25.01.17 (02 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.
24.01.17	Inauguration by PD/RTI	Introduction to Government Accounts. Overview of Civil Accounts Manual. Functioning of PAOs. Basic function/records of PAOs office
	Bifurcation of Audit & Accounts. Formation of PAOs under CGA and mandate	
Speaker	Shri Ambar Roy Chowdhury Sr.Audit Officer O/o The Accountant General (A&E).	From O/o The Accountant General (A&E).
25.01.17	Audit of PAOs	Audit of PAOs
Speaker	From Office of the Principal Director of Audit (Central), Kolkata	

SPECIAL COURSE

Course Title : Disciplinary Rules/Conduct of Disciplinary Proceedings”

Course Duration : 23.01.17 to 25.01.17 (03 days)

Participants:-GR A Officers of DVC

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.		
23.01.17	Inauguration by PD/ RTI Kolkata		Legal Concepts in Disciplinary Procedures.	Do's & Dont's in Disciplinary Procedures.
	Ice breaking Session, Course Objective, Course Outline, Entry Test.	Introduction to Disciplinary Procedures.		
Faculty	Shri F. Bandopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata			
24.01.17	CCS (CCA) Rules.	CCS (CCA) Rules and Disciplinary Proceedings.	Process of Conducting domestic enquiry and issuing charge sheet. Rules & responsibilities of Disciplinary Authorities. Pronouncement of penalties and provisions of appeal.	
Faculty	Shri Asit Kumar Banik Ex-Senior Audit Officer (IA&AD)			
25.01.17	A case study on Disciplinary Proceedings. Questions Hour		Exit Test	Valediction
Faculty	Shri Asit Kumar Banik Ex-Senior Audit Officer (IA&AD)			Principal Director

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.
