



**Course Title : Audit of Tenders & Contracts**  
**Course Duration : 03.07.17 to 07.07.17 (05 days)**

<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>03.07.17</b>	Overview – Process of Tendering & Contracts. Types of Tenders & Contracts. General Condition of Tenders & Contracts.	Concept of budget, Structure of Govt. Accounts, Coding Pattern, 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.	
<b>Speaker</b>	<b>Shri Rajib Gupta Sharma, Superintending Engineer, Housing Planning Works, PWD-Electrical, West Bengal</b>	<b>Shri Rajib Gupta Sharma, Superintending Engineer, Housing Planning Works, PWD-Electrical, West Bengal.</b>	
<b>04.07.17</b>	Public Works and it's nature, Estimate, Schedule of Rates (SoR), 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	The process of purchase & procurement contracts in government department. Overview of DGS&D rate contracts.	
<b>Speaker</b>	<b>Shri Rajib Gupta Sharma, Superintending Engineer, Housing Planning Works, PWD-Electrical, West Bengal.</b>		
<b>05.07.17</b>	Auditing the purchases & stocks.	Auditing tenders & contracts in works department.	
<b>Speaker</b>	<b>O/o the AG (E&amp;RSA), West Bengal, Kolkata.</b>	<b>O/o the AG (E&amp;RSA), West Bengal, Kolkata.</b>	
<b>06.07.17</b>	Auditing tenders & contracts in Ordnance Factories.	Auditing tenders & contracts in Post & Telecom department.	
<b>Speaker</b>	<b>O/O PDA O/F</b>	<b>O/o the Dy. Director, P&amp;T Audit, Kolkata.</b>	
<b>07.07.17</b>	Auditing tenders & contracts in PSUs.	Ethics an overview and objectives	<b>Valediction</b>
<b>Speaker</b>	<b>AG (E&amp;RSA), West Bengal, Kolkata.</b>	Core Faculty	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.



**Regional Training Institute Kolkata**  
**Indian Audit and Accounts Department**



**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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<b>10.07.17</b> <b>PC – 1</b>	Drafting and Writing Abilities Basics – Précis of any Topic. Drafting and Writing Abilities Basics – Drafting of an official letter	Verbal and Reading Abilities Basics – Verbal Reasoning, Sentence Correction, Idioms and Phrases, Grammar Applications, Antonyms Verbal and Reading Abilities Basics – Synonyms, Vocabulary Skills, Writing Styles, Arranging sentences in order, Comprehension of passages
<b>Speaker</b>	Faculty from O/O the Pr. Director of Audit (Central), Kolkata	
<b>11.07.17</b> <b>PC – 2</b>	Data Interpretation – Data Tables, Pie Chart, Bar Charts, Venn Diagram etc. Data Sufficiency Reasoning – Deduction, Logical connectives, Linear sequencing, selections etc. Quantitative Ability – Probability, Simple Equation etc.	Statics and Sampling
<b>Speaker</b>	Faculty from O/O the Pr. Director of Audit (Central), Kolkata	
<b>12.07.17</b> <b>PC – 3</b>	Information Technology (Theory)	Information Technology (Theory)
<b>Speaker</b>	<b>Guest Faculty</b>	<b>Guest Faculty</b>
<b>13.07.17</b> <b>PC – 5</b>	Constitution of India CAG's (DPC) Act 1971 and regulations on Audit & Accounts - 2007	Service Regulations: CCS (Joining Time) Rules, CCS (Pension) Rules, Defined Contribution Pension Scheme. Service Regulations : Fundamental Rules, TA Rules as contained in the Supplementary Rules Service Regulations: GPF (Central CCS (LTC) Rules Services) Rules CCS (Medical Attendance Rules
<b>Speaker</b>	Faculty from O/O the Pr. Director of Audit (Central), Kolkata	
<b>01.08.17</b> <b>PC – 4</b>	Information Technology (Practical) (at Lab – I & II)	Information Technology (Practical) (at Lab – I & II)
<b>Speaker</b>	<b>Core Faculty/RTI/Guest Faculty</b>	<b>Core Faculty/RTI/Guest Faculty</b>

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<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>17.07.17</b> <b>PC-12</b>	Financial Rules and Principles of Government Accounts <ul style="list-style-type: none"><li>• Government Accounting Rules-1990</li><li>• GFR-2017</li><li>• Delegation of Financial Power</li></ul>	Provisions of Central Public Accounts Code. Chapter:-2, 3, 5 to 11, 13,15,16,17, and 22. Statement:-E-Recoveries of Expenditure in the accounts of PWD.
<b>Speaker</b>	Faculty from O/O Accountant General(A&E)	Faculty from O/O Accountant General(A&E)
<b>18.07.17</b> <b>PC-12/</b> <b>PC-15</b>	International Public Sector Accounting Standards ( IPSAS)	Advanced Accounting (Commercial Audit-New syllabus).
<b>Speaker</b>	Faculty from O/O PDCA-MAB-I	<b>Shri Prasenjit Sen AAO, FCA,MBA</b> <b>O/O PDCA MAB-II</b>
<b>19.07.17</b> <b>PC-15/</b> <b>PC-20</b>	Advanced Accounting (Commercial Audit-New syllabus).	Cost Accountancy (Commercial Audit-New syllabus).
<b>Speaker</b>	<b>Shri Prasenjit Sen AAO, FCA,MBA</b> <b>O/O PDCA MAB-II</b>	<b>Shri Prasenjit Sen AAO, FCA,MBA</b> <b>O/O PDCA MAB-II</b>
<b>20.07.17</b> <b>PC-20</b>	Commercial Law (Commercial Audit-New syllabus).	Commercial Law (Commercial Audit-New syllabus).
<b>Speaker</b>	<b>Shri Prasenjit Sen AAO, FCA,MBA</b> <b>O/O PDCA MAB-II</b>	<b>Shri Prasenjit Sen AAO, FCA,MBA</b> <b>O/O PDCA MAB-II</b>
<b>21.07.17</b> <b>PC-20/</b> <b>PC-26</b>	Corporate Tax –Income tax on Companies including Income Computation and Disclosure Standard issued under Income Tax Act-1961	Commercial Auditing Commercial Audit-New syllabus). *Valediction
<b>Speaker</b>	<b>Faculty from O/O PDA (Central) Kolkata</b>	Faculty from O/O PDCA-MAB-I *PD/RTI

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**Mock Test Schedule**

24.07.17 to 27.07.17

<b>Date</b>	<b>Paper</b>	<b>Subject</b>	<b>From</b>	<b>To</b>	<b>Lab</b>
<b>24.07.17</b>	<b>PC-12</b>	Financial Rules and Principles of Government Accounts Provisions of Central Public Accounts Code.	11.00 hrs.	13.00 hrs.	I & II
<b>25.07.17</b>	<b>PC-15</b>	Advanced Accounting (Commercial Audit-New syllabus).	11.00 hrs.	13.00 hrs.	I & II
<b>26.07.17</b>	<b>PC-20</b>	Commercial Law and Corporate Tax (Commercial Audit-New syllabus).	11.00 hrs.	13.00 hrs.	I & II
<b>27.07.17</b>	<b>PC-26</b>	Commercial Auditing Commercial Audit-New syllabus).	11.00 hrs.	13.00 hrs.	I & II
					I & II

**Lab – I            Participant Nos.        01 to 20**

**Lab – II            Participant Nos.        21 to 40**