



Regional Training Institute Kolkata
Indian Audit and Accounts Department



Course Title: Detecting Fraud while Auditing
Course Duration: 3 Days; 05.06.17 to 07.06.17
Participants:-Group B Officers

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.
05.06.17	Inauguration by PD/ RTI Kolkata Introduction Understanding Fraud, <ul style="list-style-type: none">• types,• modus operandi• fraud survey results Preventing Fraud & Corruption Internal Controls Role of different players <ul style="list-style-type: none">• 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	
06.06.17	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	Shri Chakrapani Pal Sr. Audit Officer /RTI Kolkata	
07.06.17	IT Fraud & An Overview of Cyber Fraud & Cyber Laws in India. <ul style="list-style-type: none">• Relevant sections of IT Act 2008 Detecting Fraud and Corruption <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> <i>Forensic audit – methods & reporting</i>	Case studies on fraud – (National & International) **Valediction
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.

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: **Internal Control Evaluation Manual.**

Course Duration: **2 Days**

Participants:- Group B & 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.	
13.06.17	Inaugural Session:-Pr.Director/RTI	Understanding Risk. Its identification and assessment. Case study and exercise. Audit Methodology(Extracts from AAA6)	
	Definition and objective of Internal Control. Components of Internal Control. Role of Internal Audit in Internal Control. & Role of External Audit in Internal Control		
Speaker	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata		
14.06.17	Discussion on examples relating to fulfilling accountability obligations and connected control activities.	Checklist of Internal Control	Valediction
Speaker	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata		Pr.Director/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

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Course Title : **Workshop on Drafting of Audit Memos, Inspection Reports & Draft Paragraphs including Regulation on Audit & Accounts 2007**

Course Duration : 20.06.17 to 22.06.17 (03 days)

Participants:- Group B & C Officers

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.
20.06.17	Inauguration by PD/ RTI Kolkata	<ul style="list-style-type: none"> • Exercises on drafting of Audit Memos <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Audit Memo. • Discussion on drafts furnished by groups
	Introduction Reporting Standards – MSO (Audit) standard Paragraph 7.3.1 to 7.3.61 Overview of Regulation on Audit & Accounts-2007.	
Speaker	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
21.06.17	<ul style="list-style-type: none"> • Introduction to drafting of Inspection Report <ul style="list-style-type: none"> » Reporting Standards » General Layout » Important points that can form the subject matter of comments » Instructions to be followed • Exercise on Drafting of Inspection Reports Each group of participants will study the case and write a draft of Inspection Report 	<ul style="list-style-type: none"> • Exercise on Drafting of Inspection Reports <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Inspection Report • Discussion on exercises furnished by groups Application – finding out the shortcomings, if any, and how these can be overcome.
Speaker	Guest faculty from O/o Accountant General(E&RSA)	
22.06.17	<ul style="list-style-type: none"> • Introduction to drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Reporting Standards » Objectives • Exercise on Drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Inspection Report 	<ul style="list-style-type: none"> • Exercise on Drafting of Draft Paragraph (DP) <ul style="list-style-type: none"> » Each group of participants will study the case and write a draft of Inspection Report • Discussion on exercises furnished by groups • Application – finding out the shortcomings, if any, and how these can be overcome.
Speaker	Shri F. Bandyopadhyay, ACMA,CIMA,Audit Officer/RTI Kolkata	
	Valediction : PD/RTI	

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Course Title : **State Audit / RAE – 10**

Course Duration : **(05 days)**

Participants:- SAOs & AAOs

Date	Forenoon Session		Afternoon Session	
	11.00 hrs. to 12.15 hrs.	12.30 hrs. to 13.45 hrs.	14.30 hrs. to 15.45 hrs.	16.00 hrs. to 17.15 hrs.
05.06.17	Indian Stamp Act, 1899 – Chapter 1,2A, B, D, E & G.	Indian Registration Act, 1908 – Chapter 1, 2, 3, 6, 9, 13 & 14	Central Sales Tax Act, 1956 (The whole Act)	
Speaker	Smt. Madhu Madhwai Tirkey SAO O/o the Accountant General (E & RSA), West Bengal		Shri Anil Kr.Verma SAO O/o the Accountant General (E & RSA), West Bengal	
06.06.17	Value Added Tax Auditing Guidelines (issued by C & AG of India) The whole Guidelines.		Indian Electricity Act, 2003 (Preliminary, National Electricity Policy & Plan, Generation of electricity, licensing, Transmission of electricity, distribution of electricity, tariff, offences and penalties).	
Speaker	O Shri Anil Kr.Verma SAO O/o the Accountant General (E & RSA), West Bengal		Shri Kanak Mukhopadhyaya SAO O/o the Accountant General (E & RSA), West Bengal	
07.06.17	Mines & Minerals (Regulation Development Act) 1957 (The whole act) Section 1,2,3,13,13A, 14,18,21,22,23,23A, 23B, 23C, 24 & 30A		The Environment Protection Act, 1986	Forest Conservation Act, 1980
Speaker	Shri Partha Basu SAO O/o the Accountant General (E & RSA), West Bengal		Dr. Subrat Mukherjee, IFS Member Secretary W.B. Pollution Control Board	Ms.Lipika Ray IFS Conservator of Forest/South Govt.of Bengal Deptt. Of Forest
08.06.17	Revenue Recovery Act, 1980		Motor Vehicles Act	
Speaker	Guest Faculty		Shri Santosh Kr.Thakur AAO O/o the Accountant General (E & RSA), West Bengal	
09.07.17	MSO Audit Section II, Chapter 3, Regulation on Audit & Accounts, 2007 Chapter 3 & 6C, CAG's (DPCs) Act 1971 Section 16		Indian Forest Act, 1927 Chapter 1, 2, 5, 6, 9 & 11	
Speaker	Shri Jay PrakashSAO O/o the DGA (Central) Kolkata		Shri Ritesh Kumar AAO O/o the Accountant General (E & RSA), West Bengal	

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Course Title : **Income Tax (RAE – 1)**

Course Duration : **(08 days)**

12.06.17 to 21.06.17

Date	Forenoon Session		Afternoon Session	
	11.00 hrs. to 12.15 hrs.	12.30 hrs. to 13.45 hrs.	14.30 hrs. to 15.45 hrs.	16.00 hrs. to 17.15 hrs.
12.06.17	Introduction to IT Act, 1961 – Basic Concepts	General Awareness on matter relating to Income Tax such as PAN, e-filing, filling of 3-TDS, e-TCS, time limit of filing of returns	Income from House Property	Revenue Audit Manual
Speaker	Shri Prafulla Beck,SAO O/o D.G.A (Central)		Shri Aurijit DuttaSAO O/o D.G.A (Central), Kolkata	
13.06.17	Capital receipts and Revenue receipts	Admissibility of different revenue & capital expenditure as per IT Act. Pre-operative and preliminary expenditure.	Depreciation Additional depreciation Unabsorbed depreciation	Carry forward and set off of unabsorbed depreciation
Speaker	Shri Supriya Kumar O/o D.G.A (Central) Kolkata		Smt. Rini Datta SAO O/o D.G.A (Central) Kolkata	
14.06.17	Income from Profit & Gains business or professions & Allowability of different expenditure - Section -28 to 35E	Income from Profit & Gains business or professions & Allowability of different expenditure section 38 to 44DB	Income from Capital Gains and its computation section 45 to 55A	Aggregation of incomes/clubbing of income/set off and carry forward of losses chapter VI, Section 70 to 80
Speaker	Shri Gouranga Mazumder SAO O/o D.G.A (Central) Kolkata		Shri Balmukund Jha AA O/o D.G.A (Central) Kolkata	
15.06.17	Salary Income including computation of perquisites and deduction from Salary Section 80A to 80C,80G	Chapter VIA, Section 80H to 801A	Income which do not form part of total income section 10	Income which do not form part of total income section 10A to 13B
Speaker	Smt Sumita Banerjee SAO O/o D.G.A (Central) Kolkata		Shri Rabindra Saran O/o D.G.A (Central) Kolkata	

16.06.17	Amendments in Finance Act, 2015 relating to IT Act	Recent Amendments and Developments relating to Direct Taxes in Finance Act	Income from other sources chapter-IVF, Income of other persons included in assesses total income, Chapter-V, Aggregation of income/clubbing of income/set off and carry forward of losses Chapter-VI upto Chapter 69D	Income forming part of total income on which no tax is payable (Section 86), Rebates and reliefs (Section 88, 88E, 89), provisions relating to shipping companies Chapter-XIIG
Speaker	Shri Birendra Kumar Jha AAO O/o D.G.A (Central) Kolkata		Shri Gautam Prakash AO O/o D.G.A (Central) Kolkata	
19.06.17	Computerisation in IT Department – I.T.D. Modules	Manual of office procedure Vol. 1 with special emphasis of vigilance & training	Income Tax Manual compiled by the Director of Inspection, Research, Statistics and Publication Part – I & II	Double Taxation Relief – Special provision relating avoidance of Tax
Speaker	Income Tax Department			Shri Arunjay Kr. Anand AAO O/o the DGA(C)
20.06.17	Tax collection & recovery procedure, Role of TRO, TDS, TCS, Advance Tax, Self Assessment Tax	Interest chargeable (234A, 234B, 234C, 220(2), 201(1A) etc.	Special provision relating to certain companies, Tax on distributable profit, provisions of MAT, MAT credit & carry forward thereof	Determination of Tax in certain special cases, special provisions relating to certain income of non-resident.
Proposed Speaker	Shri Shatrughna Sinha AAO, O/o D.G.A (Central) Kolkata		Shri Amresh Brahma AAO O/o D.G.A (Central) Kolkata	
21.06.17	Search & Seizure	Assessment procedure, appeal & revision, Settlement Commissioner, Time Limit prescribed in the Act regarding, rectification, revision	Refund, Interest on Refund, Penalty, Prosecution(Interest U/S244A & 234D etc.)	Special Income Tax Rules 1962
Proposed Speaker	Income Tax Department		Shri Raj Tilak Patel AAO O/o D.G.A (Central) Kolkata	

Course Title : **Central Excise & Service Tax Revenue Audit Examination 2017 / RAE – 2**
 Course Duration : **(05 days)**

22.06.17 to 29.06.17

Date	Forenoon Session		Afternoon Session	
	11.00 hrs. to 12.15 hrs.	12.30 hrs. to 13.45 hrs.	14.30 hrs. to 15.45 hrs.	16.00 hrs. to 17.15 hrs.
22.06.17	Central Excise Act 1944 (Chapter – II & IIA)			Central excise Tariff Act 1985
Speaker	Shri Snehasish Mukherjee SAO O/o the Director General of Audit (Central)			
23.06.17	Chapter V of Finance Act 1994 (Section 65 to Section 96)	Service Tax Rules 1994		
Speaker	Shri Sadananda Naskar SAO O/o the Director General of Audit (Central)			
27.06.17	Cenvat Credit Rules 2002		Central Excise Valuation (Determination of price of excisable goods) rules 2000.	
Speaker	Shri Snehasish Mukherjee SAO O/o the Director General of Audit (Central)		Shri Sadananda Naskar SAO O/o the Director General of Audit (Central)	
28.06.17	Central Excise Rules 2002			XXXXXXXXXX
Speaker	A.R.Ansari AO O/o the Director General of Audit (Central)			XXXXXXXXXX
29.06.17	Service Tax Rules 1994 Point of Taxation, Negative List	Central excise Revenue Audit Manual (Ch-20,22,23 & 24)		XXXXXXXXXX
Speaker	Shri Nilmani Singh O/O DGAC Kolkata			XXXXXXXXXX

Course Title : Customs for Revenue Audit Examination 2017 / RAE – 2
Course Duration : 30.06.17 to 06.07.17 (05 days)

Date	Forenoon Session		Afternoon Session	
	11.00 hrs. to 12.15 hrs.	12.30 hrs. to 13.45 hrs.	14.30 hrs. to 15.45 hrs.	16.00 hrs. to 17.15 hrs.
30.06.17	Introduction to Customs Act '62 & Ch – V: Section 12 to 16 (Dutiable goods, Valuation, Determination of Rate)	Customs Act '62 Ch – V : Section 17 to 24 (Duty-Assessment, Abatement, Remission)	Customs Act '62 : Section 25 to 28 (Duty-Exemption, Refund, Interest, Claim)	Customs Act '62 Ch – V : Section 29 to 43 (Provisions relating to conveyances carrying imported or exported goods
Speaker	Shri Arun Maitra SAO O/o the DGA (Central), Kolkata		Shri Uma Shankar Bhagat AAO O/o the DGA (Central), Kolkata	
03.07.17	Customs Act '62 : Chapter VI Section 44 to 51 (Clearance of imported and Exported Goods)		Customs Act '62 : Chapter IX Section 57 to 73 (Warehousing)	Customs Act '62 : Chapter X Section 74 to 76 (Drawback)
Speaker	Shri Priya Ranjan Kumar AAO O/o the DGA (Central), Kolkata		Smt Chandana Chakraborty,SAO O/o the DGA (Central), Kolkata	
04.07.17	Customs Tariff Act 1975 & Customs Tariff Working Schedule : (Import Tariff, Classification, Duties levied under different Finance Acts, NCCD, E. Cell & Higher E. Cess)		Overview : Foreign Trade Policy (FTP) – general provisions reg. import and export, DGFT, IEC, definitions etc.	Foreign Trade Policy – Ch – 3 Promotional Measures (Reward/ Incentive Schemes – SFIS, VKGUY, FMS, FPS, MLFPS, SHIS)
Speaker	Smt Dalia Chakraborty SAO, O/o the DGA (Central), Kolkata			
05.07.17	Foreign Trade Policy – Ch – 4 Duty, Exemption & Remission Schemes(Advance Authorisation, DIFA,DEPB, Gems & Jewellery)	Foreign Trade Policy – Ch – 5 export Promotion Capital Goods Scheme(EPCG)	Foreign Trade Policy – Ch – 6 100% Export Oriented Units (EOU) & STP/EHTP/BTP	Foreign Trade Policy – Ch – 8 Deemed Export
Speaker	Shri Biswajit Datta AAO,O/o the DGA (Central), Kolkata			
06.07.17	SEZ Act 2005 & SEZ Rules 2006	Revenue Audit Manual-II Ch 21,22 & Appendices.	Valediction	
Speaker	Shri Santosh Kumar AO O/o the DGA (Central), Kolkata		PD/RTI	

Training Methodology:

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